



ECONOMICS AND MANAGEMENT OF ENTERPRISE

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FORMATION OF THE MECHANISM OF OVERCOMING RESISTANCE OF ORGANIZATIONAL CHANGES IN THE INDUSTRIAL ENTERPRISE

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The object of research is the process of overcoming resistance to organizational changes in the enterprise in the context of their management. As a result of the analysis of the functioning of industrial enterprises, the negative impact of the resistance of organizational changes on the effectiveness of their activities was revealed. It is determined that the lack of a single action algorithm for overcoming resistance to change through the challenges of the business environment complicates the introduction of innovations.

As a result of the analysis of the terminological apparatus, the essence of the mechanism for overcoming resistance to organizational change is clarified. It is proposed to understand it as a system of principles, methods of manipulation (inducement to action), tools, methods of influence, operates in accordance with established norms and rules within the framework of existing socio-economic relations in the enterprise, taking into account the influence of the internal and external environment. It is determined that the main purpose of the mechanism for overcoming resistance to organizational change is identification and elimination of resistance from personnel on the implementation of organizational changes in the enterprise. This will increase the controllability of the process of high-quality organizational innovations in the enterprise in accordance with the overall strategy of its development.

The paper proposes a conceptual approach to the formation of a mechanism for overcoming resistance to organizational change, based on the use of the process approach and includes a specific set of stages, each of which solves a complex of tasks with an indication of the performers. This will further regulate the sequence of their actions in the process of overcoming the resistance of personnel to changes in the enterprise. The structure of the proposed mechanism is justified, which is represented by the following elements: goal, object, subject, factors of the internal environment, environmental factors, security, principles, methods of overcoming resistance, and the process of overcoming resistance to change.

The implementation of a mechanism for overcoming resistance to organizational changes in practice will enable the company's management to adjust its functioning, increase its potential and competitiveness, and also obtain tools for managing personnel behavior for planned innovations.

Keywords: mechanism for overcoming resistance to organizational changes, methods for overcoming resistance, enterprise effectiveness, introduction of innovations.

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RESEARCH OF COMPETITIVENESS OF THE ENTERPRISE ON THE PRINCIPLES OF STRATEGIC PLANNING

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The object of research is the economic processes that ensure the creation of conditions for the formation of competitiveness of an enterprise on the basis of strategic planning. The most problematic moments in the formation of competitiveness are the formulation of its criteria for the position of the strengths and weaknesses of the enterprise, as well as the opportunities and threats it may have in the external environment. And also, the difficulties of studying the level of negative impact of external factors of competitiveness of an objective nature.

The studies are carried out using a dialectical approach, according to which the combination of quantitative and qualitative characteristics of an enterprise in unity with economic relations is considered as a condition for increasing the production of competitive products, based on strategic planning. Using an integrated approach, a conceptual model of the influence of strategic planning on the level of enterprise competitiveness has been built.

It is determined that the market mechanism, in terms of which enterprises operate, is not able to create competition or competitive environment, since the production of the product is carried out not

by the market, but by economic entities. Therefore, it is advisable to consider competition as a fundamental means of market reaction to the need to resolve the situation of confrontation on it.

Competitiveness of an enterprise should be interpreted as a combination of its qualitative and quantitative resource parameters and factors that are comparable in terms of, or close to them, with other enterprises provide for the production of competitive products.

The authors improve the interpretation of the term «strategic planning». Strategic planning is a systematic, well-coordinated path to change management, with the goal of achieving harmonious development of the enterprise and forming a common vision of its future. This is a mutually agreed mechanism for identifying and defining problems, coordinating realistic goals, objectives and strategies, the implementation of which will contribute to their solution and the formation of enterprise competitiveness.

The main professional competencies of the chief manager are defined, which reflect the integrated result of the interaction of his professional skills and directly affect the effectiveness of the formation of the strategic plan.

Keywords: competitive position of an enterprise in the market, enterprise competitiveness, strategic planning, professional competence of a manager.

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FORMATION OF THE KEY PERFORMANCE INDICATORS SYSTEM FOR LEAN MANAGEMENT OF ENTERPRISES

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The object of research is the elements of the system of key performance indicators (KPI) in their interaction to assess the results of lean changes with a focus on stimulating lean transformations. According to the results of the modeling, critical analysis, logical generalization, the expediency of using lean production methods in the process of forming an integral KPI system and its further practical support is substantiated.

According to the results of the application of 5W, methods of critical analysis and scientific information retrieval, the application of criteria for the selection of indicators to the KPI system is proposed:

- causativeness and causality between indicators and development goals in the current period and in the future;
- immanence of the indicator time lag to operational improvements and improved financial results;
- stimulating the direction of the indicator to lean transformation and significance;
- elimination of indicators with multi-collinear links;
- exclusion of indicators, which create a conflict of interest.

It has been proven that the combination of 5S+5W+Jidoka+Kaizen will strengthen the validity during the qualitative selection and the inclusion of a specific analytical indicator in the KPI system. Combining SOP+VSM+Visual Management+Kanban will ensure objectivity in the development of internal standards for assessment/analyzing the results and dynamics of lean changes. SMED contribute to the correctness of obtaining results in the process of practical implementation of the existing KPI system in the system of lean enterprise management.

According to the results of a systematic and critical analysis, a logical generalization, the importance and feasibility of developing internal standards for assessing/analyzing the results and the dynamics of lean changes have been proved:

- regulation on the organization of assessment/analysis of the results and dynamics of lean changes;
- methods for assessing/analyzing a specific indicator;
- album of unified forms of management reporting;
- regulation on the automation of assessment/analysis in the information system.

Their annotated content is proposed. This will provide an unambiguous understanding of the KPI system by all stakeholders, reducing the time to generate the required data set and perform calculations. As a result, the purposefulness of developing alternatives for making weighted management decisions with a focus on maintaining an acceptable level of lean transformations and the effectiveness of further development on the basis of lean.

Keywords: key performance indicators, internal standards of the enterprise, methods of lean production.

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DEVELOPMENT OF METHODS OF IMPROVEMENT OF BUSINESS PROCESS MANAGEMENT

page 20–25

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The object of research is the methods of improving the management of business processes of enterprises. The integration and transformation processes occurring in the Ukrainian economy, high competition, pressure of crisis factors, high unpredictability of changes in the external environment require from Ukrainian enterprises the constant search for new more effective management methods. New management methods should be aimed at strengthening the competitive advantages of the enterprise in the market and stable activity of the enterprise in a strategic perspective.

So, one of the most problematic places is the task of reorienting enterprises to a high-tech model of improving and developing business processes. Improving the methods of managing business processes of an enterprise within the framework of the implementation of a development strategy allows finding ways to optimize its activities (economic efficiency), taking into account the specifics of management for the future.

The analysis makes it possible to develop and systematize the criteria for assessing the effectiveness of the management of business processes of an enterprise based on the proposed algorithm in accordance with the goals of business processes and customer requirements. The work has developed a methodology for assessing and improving the effectiveness of managing business processes of an enterprise, allows for an assessment of business processes of an enterprise in accordance with the achieved level (performance of business processes) and improving the efficiency of business processes of an enterprise relative to industry and world level (benchmarking business processes).

In the course of research, the benchmarking technology is improved, which allows increasing the efficiency of the enterprise's business processes by including the stage of assessing the effectiveness of the measures developed in the benchmarking process. Due to this, a toolkit is proposed for determining the level of performance of

business process management and their ranking based on the use of the Harrington verbal-numerical scale. The Harrington scale allows to determine the levels of performance of business processes, taking into account the obtained results, which fall into numerical intervals. The paper suggests using the method of analyzing hierarchies in order to obtain the most reliable value of the indicator of the effectiveness of the enterprise business process management system.

Keywords: business process management, assessment criteria, business process performance, business process benchmarking.

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FORMATION OF THE MECHANISM OF THE EFFECT OF ECONOMIC TRANSFORMATIONS ON THE DEVELOPMENT OF INDUSTRIAL ENTERPRISES

page 26–32

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The object of research is the mechanism of industrial restructuring of Ukraine. One of the most problematic places of its formation is the insufficient methodical and methodological support of methods and tools for the impact of economic transformations on the development of industrial enterprises. One of such methods is the choice of a development strategy focused on overcoming technological gaps. The study used theoretical and methodological studies aimed at justifying the conditions for sustainable growth of enterprises on an innovative basis.

It is shown that the economic transformations that have occurred in Ukraine are due to the evolutionary processes of

the formation of a market-type economy and the intensification of globalization processes in the global economy. This necessitates the formation of new mechanisms for managing the development of industrial enterprises. For this it is necessary at the macro level:

- to ensure an effective combination of the state organization of the economy and market self-organization;
- to overcome the gap between the real sector of the economy and financial markets and achieve an economically viable level of virtualization;
- to eliminate regional differentiation;
- to create conditions for eliminating significant income inequality;
- to ensure consistency between the newly created institutions that operate and the changes taking place in the economic system;
- to strengthen the socialization and moral content of economic relations.

In conditions when the state will play an active regulatory role in economic processes, it is possible to ensure the transition of industrial enterprises to an innovative and strategic level of development on the basis of the proposed approaches. This is due to the fact that the proposed mechanism of the influence of economic transformations on the development of industrial enterprises has a number of application features, in particular, affects the innovative activity of enterprises. This ensures the possibility of obtaining an increase in market value, business activity of enterprises. Compared with similar methods of managing economic transformations, this method provides such advantages as strategic orientation, flexibility and adaptability of management decisions in enterprises.

Keywords: economic transformations, mechanism of integration of strategic management methods, technological transitions, innovative growth.

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IMPROVEMENT OF THE ACCOUNTING POLICY OF THE SMALL BUSINESS ENTERPRISES IN ITS TRANSITION TO IFRS: INVESTMENT AND INNOVATION ASPECTS

page 33–39

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The object of research is the process of forming an effective accounting policy for small businesses in Ukraine in the context of the transition to the International Financial Reporting Standard (IFRS) to stimulate the development of the small business sector on investment and innovation principles. One of the biggest problems of reforming in Ukraine is the predominance of the fiscal orientation in regulating the activities of small businesses over the incentive function. The accounting policy of a small business entity should be formed in such a way as to create conditions for increasing its competitiveness on investment and innovation principles.

A comparison of general regulatory standards is made to determine the elements of the accounting policies of small businesses enterprises (SBE) under the IFRS and in the Ukrainian legislation. The experience of economically developed countries in regulating the principles, procedures and methods of accounting in the formation of the accounting policies of small and medium-sized business entities (SMEs), which ensure the development of the small business sector on investment and innovation principles, has been determined. The directions of improvement of the Ukrainian model of formation of accounting policies for the SBE, taking into account investment and innovation aspects, are proposed.

In the course of the study, general scientific and specialized research methods were used. As well as approaches to modeling the process of forming the accounting policy of a small business entity in the transition with international financial reporting standards. The aspects that may affect the financial results of the activity of a small business entity for ensuring development on investment and innovation principles are identified. To do this, it is necessary to take into account procedural, organizational and technical, tax, analytical, managerial and international aspects.

This ensures conditions for the formation of effective accounting policies. The accounting policy, taking into account the above aspects, will help optimize the financial results of the economic activities of the small business entity and will increase the effectiveness of management decisions. And also will ensure the achievement of the best options for the functioning of financial and management accounting.

Keywords: accounting policies, small business enterprises, international financial reporting standards, simplified accounting.

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ANALYSIS OF THE CURRENT STATE OF DEVELOPMENT OF ELECTRONIC COMMERCE MARKET IN UKRAINE

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The object of research is the e-commerce market. The development of e-commerce allows to carry out business activities on a global scale, to offer enterprises goods and services regardless of spatial and temporal constraints, to reduce the costs of conducting and maintaining operations. This, respectively, allows to reduce prices and get a leading position in the global market. One of the problem areas is identification of those trends that have developed in foreign markets, which of this at the moment is in Ukraine. And, accordingly, what kind of experience can be adopted by them in order to more actively introduce the sphere of electronic commerce in all areas of economic activity.

The analysis of the approaches to the definition of the concept of «electronic commerce» is carried out, the state of legislative regulation of the e-commerce sphere is determined at both the global and national levels. It is determined that, based on the interaction of business entities in the Internet environment, various types of e-commerce can be distinguished, the main participants of which are consumers, business and government.

Statistical analysis of the development of e-commerce in the world has proved that today this area is rapidly increasing its volumes. The world leaders, of course, are the countries that have the highest level of implementation of information technologies in all areas of activity, however, Ukraine has become Europe's leader in the development of e-commerce.

It is proved that Ukraine has the potential to expand the influence of e-commerce companies. Since the Internet is still not used by 35 % of the population, and a large number of users prefer foreign services due to distrust of national enterprises and an imperfect legislative base. In addition, Ukrainian companies are mainly based on the principles of the «business-to-consumer» model, which, accordingly, enables other enterprises to occupy those market segments in which services are not offered at all through e-commerce services.

Keywords: e-commerce, internet economy, e-trade, interaction of business entities on the Internet.

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