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**MASTER’S THESIS**

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**TASK**

**TO MASTER THESIS**

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4	Finalization of the second chapter according to the recommendations of the scientific supervisor. Preparation of the third section of the thesis
5	Finalization of the third section according to the recommendations of the scientific supervisor. Preparation of a report for a scientific conference outlining the main results of a diploma study
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## CONTENTS

INTRODUCTION	5
CHAPTER 1. THEORETICAL ASPECTS OF THE ESSENCE AND STRUCTURE OF THE RESOURCE POTENTIAL OF THE ENTERPRISE	8
1.1. Essential characteristics of the company's potential	8
1.2. Peculiarities of the formation of the resources potential and the enterprise and the use of foreign experience	18
Conclusions to chapter 1	26
CHAPTER 2. ANALYSIS AND ASSESSMENT OF RESOURCE POTENTIAL AT SANZA-TOP LLC	27
2.1. General characteristics of the enterprise's production and economic activity and assessment of the enterprise's financial and economic condition	27
2.2. Analysis have the constituent elements of the resource potential of the enterprise	45
Conclusion to chapter 2	55
CHAPTER 3. WAYS OF INCREASING THE EFFICIENCY OF USING THE RESOURCE POTENTIAL OF THE ENTERPRISE	57
3.1. Information provision of the resource potential management process of the enterprise	57
3.2. Directions of improving the use of the enterprise's resources potential	72
Conclusion to chapter 3	82
CONCLUSION	84
REFERENCE	89

## INTRODUCTION

Actuality of theme. The primary goal of the company's management in the conditions of the market, which is characterized by the instability of macro- and microeconomic factors, is to assess and determine the current capabilities of this company, that is, its perspective; establishing a balance of the company's capabilities with the potential of external factors to achieve the planned goals and to exist in competitive conditions today and in the future. In modern conditions, the competitiveness of the enterprise is ensured, in general, through the increase of available resources and areas of development and strengthening of the firm's resource potential, reduction of production costs, and growth of product quality.

The study of the resource potential of the enterprise in the conditions of the economic situation that has developed in Ukraine makes it possible to determine potential opportunities for achieving competitive advantages and exits to new foreign markets.

From the above, it can be concluded that the problem of increasing the efficiency of the use of resource potential is an urgent issue, the solution of which is devoted to this work.

Questions related to the study of various aspects of the economic, production, and resource capabilities of the enterprise were studied by both domestic and foreign economists: O. A. Bogutskyi, M. V. Gladiy, H. M. Pidlisnetskyi, O. S. Fedodin, V J. Mesel, etc.

Despite the available scientific work, a number of issues still remain insufficiently researched. This concerns, first of all, the structure of the resource potential, methodical approaches to evaluating the effectiveness of its use, identifying the main directions of further development and improvement of the resource potential. Thus, the assessment of resource potential, aimed at finding ways to use it more effectively, is becoming more and more relevant, and this problem itself is gaining great importance.

The aim of the thesis is to study the concept of "resource potential", evaluate the constituent elements of the resource potential, identify ways to increase the use of the enterprise's resource potential.

To achieve the set goal, the following tasks were defined and solved: reveal the theoretical foundations of resource potential and production function; to determine and systematize the factors of forming the resource potential of enterprises in order to establish their influence on its further effective use; analysis of the activity of the research object; analysis of ways to improve the resource potential management system of an industrial enterprise.

The object of the study is the limited liability company Ukrainian-Spanish joint venture "SANZA-TOP", in the future UiSP LLC "SANZA-TOP".

The subject of the study is the regularities of resource potential management, as well as a set of theoretical, methodological and applied aspects of increasing the efficiency of using the resource potential of an industrial enterprise.

The theoretical base of the research is modern principles and research methods for increasing the efficiency of the use of the resource potential of the enterprise, scientific concepts, monographs and periodic publications of Ukrainian and foreign scientists on the issues of the efficiency of the use of resource potential, management, and the formation of management mechanisms for the development of the company. Legislative and regulatory acts of Ukraine are used in the work.

Research methods. To achieve the goal, the following methods were used in the diploma work: the method of the system approach, which was used to investigate the essence of the concept of "resource potential of the enterprise" and to examine the enterprise as an open production system; statistical and mathematical analysis methods, which were used to process data on the investigated enterprise; the SWOT analysis method - to determine the strengths and weaknesses, threats and opportunities for the development of the resource potential of processing enterprises, etc.

The scientific novelty of the obtained results lies in the systematic

substantiation of theoretical and methodological provisions and the development of practical recommendations, which, as a whole, solve the problem of increasing the efficiency of the use of the enterprise's resource potential.

The information base of the research was made up of scientific works of domestic and foreign scientists, laws of Ukraine, financial reporting, materials of the enterprise UiSP LLC "SANZA-TOP", publications of specialized industry publications, as well as information from the worldwide information network Internet.

# CHAPTER 1

## THEORETICAL ASPECTS OF THE ESSENCE AND STRUCTURE OF THE POTENTIAL OF THE ENTERPRISE

### 1.1. The essence and features of the company's potential

In market conditions characterized by the instability of the company's goals, caused by the variability of supply and demand, prices of goods and factors of production, changes in the competitive environment, and other macro- and microeconomic factors, one of the primary tasks of the company's management is the formation and assessment of the company's current and prospective opportunities, or potential.

Potential as an economic category (derived from the Latin *potentia* - "power, strength") is the available opportunities, resources, reserves, means that can be used to achieve, implement anything. The main part of research on the theory of potentials is devoted to such a category as the economic potential of an enterprise.

Thus, there is an opinion that the economic potential must be considered in relation to the industrial relations that arise between individual employees, labor teams, and the management apparatus of the enterprise regarding the full use of their abilities to create material goods and services [7].

For a long time in domestic economic science, the economic potential of an enterprise was identified with the scale of the object's activity, and the concepts of the size of the enterprise and its production capacity were used to characterize it. At the same time, by size we understood: production area, number of workplaces, total number of personnel, volume of production, total cost of fixed assets, and by capacity – volume of production in physical measure [3].

However, both size and capacity give only a rough idea of the company's capabilities, because:

- have characteristics that are not directly related to the conditions and intensity of use of the company's resources as intended;

- do not reflect the degree of efficiency in the use of resources to optimize the company's capabilities.

So, from the point of view of methodology, there is no single approach to defining the concept of "potential", which creates certain difficulties.

In the table 1.1. the evolution of the scientists' interpretation of the term "potential" is shown.

Table 1.1.

#### Interpretation of the term "potential" in economics

Author	Definition
E. Gorbunov	The sum of the potentials of labor, natural and production resources [8]
A. Samoukin	Production relations that arise between individual workers, labor teams, as well as the management apparatus due to the full use of their abilities to create material goods and services [20]
B. Ryan	The real or probable ability of the enterprise to perform purposeful work [18]
B. Raisberg	The aggregate ability of the country's economy, its industries, enterprises, and farms to carry out production and economic activities, to produce products, goods, services, to satisfy the demands of the population, social needs, to ensure the development of production and consumption [21]
T. Ruzhitska	The set of available resources, opportunities that will be used to meet the needs of users, under the conditions of optimal use of available resources and favorable macroeconomic conditions of business [19]
Ya. Barybina	A set of natural conditions and resources, opportunities, stocks and values that can be used to achieve certain goals [3]

I. Plikus	Is the sum of resource and operating potentials. Resource potential includes assets owned by the enterprise (including property rights) and sources of asset formation (equity and loan capital). The available resource potential is an active potential, the result of which is a certain amount of profit or loss [16]
N. Navrotskyi	It is a set of available types of resources, interconnected, the use of which contributes to the achievement of sustainable development of the enterprise [15]
M. Kvasnytska	This is the structure of the main components of the enterprise's potential (financial, investment, production, labor, innovation and market potential) and secondary ones, which are in a constant relationship and form a certain level of overall potential [10]
N. Vasylyk	This is a set of resources that are at his disposal or can be involved in his economic activity to create goods, perform work or provide services with the aim of maximally meeting the needs of consumers and increasing the competitiveness of the enterprise on the market [5]
I. Ajaman	It is the ability, the ability to contribute to meeting the needs of society, to develop in a certain direction, to achieve the set goals under conditions of maximum efficiency, to obtain the planned results, to increase competitiveness due to the set of structured resources formed at a certain point in time, which are used in the languages of the action of external factors [1]

All techniques to identifying the essence of the notion are limited to three major directions: resource, target, and system. The resource method supports the enterprise's ability to function effectively, provided that the system for distributing all available resources is properly constituted. The objective (resultative) strategy entails recognizing the enterprise's potential and capacity to achieve a certain goal, which encompasses both strategic and competitive potentials. The system method

entails examining all processes inside the organization and categorizing them to a certain sort of potential. The latter is tough to research because it is linked to various economic categories.

In addition, sometimes the potential of the enterprise is defined as the ability of the economic system to produce products (which is close to its interpretation as production capacity) or as the ability of productive forces to provide a certain effect, without specifying, at the same time, whether this effect corresponds to the set goals. Without underestimating the importance of resources as a basis in the formation of the company's potential, we note that their presence in itself is not a guarantee of achieving any goals [5,9].

The second, no less important component of potential is the company's ability to mobilize resources during the implementation of a set of actions (business processes).

Given the fact that competencies and resources, determining the internal capabilities of the enterprise, must ensure its competitive advantages in the market environment, which determines the possibilities of demand, the model of the enterprise's potential can have such a graphic representation (Fig. 1.1).

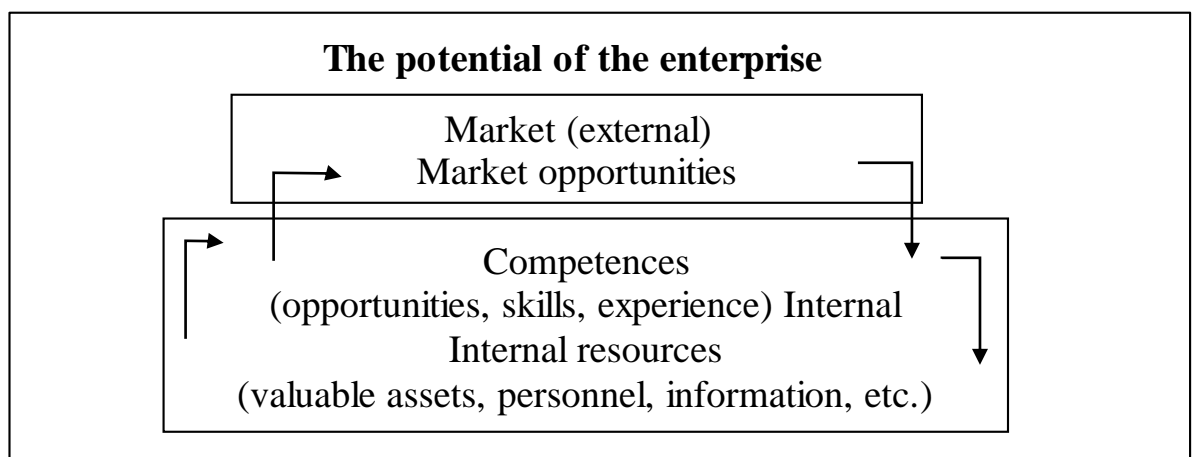


Fig. 1.1. Model of enterprise potential

Taking into account the fact that the set of such abilities is called competences in the economic literature, the potential of the enterprise can be defined as the ability of the system of resources and competences of the enterprise

to create results for interested parties through the implementation of business processes [11].

The classification of specific manifestations of the enterprise's potential is carried out in the following areas:

- 1) by research objects;
- 2) by degree of implementation;
- 3) by scope of implementation;
- 4) according to the principle of hierarchy;
- 5) by management functions [15].

According to the objects of research, resource and result concepts of the potential of the enterprise are distinguished.

The resource concept considers the potential as a set of enterprise resources, which are evaluated according to the cost of their involvement. According to the degree of use of the company's capabilities, they are actual (current, implemented, achieved at the moment) and prospective (strategic, aimed at achieving long-term goals). Such differentiation makes it possible to assess the degree of utilization of the company's potential by comparing its prospective level with the actual value.

By the scope of implementation, the potential can be considered as market (external) and internal [19].

External characterizes the capabilities of the enterprise, oriented to the market, and is determined by the potential volume of demand, dissatisfied with the offer formed by it.

Internal potential is represented by resources and competences that allow realizing market opportunities provided.

According to the principle of hierarchy, the enterprise can be considered as a system consisting of smaller subsystems - business units, separated according to the principle of significance of their functioning for the business as a whole.

It is also legitimate to consider the potential of the enterprise according to the functional directions of its formation and use. In this case, the potential is allocated:

- marketing (the ability of the enterprise's marketing system to ensure its constant competitiveness);
- resource (the ability of the production system to ensure the production of products in the volume corresponding to the demand potential);
- financial (the ability of the financial service to provide the main links of the "sales-production-purchase" chain with financial resources according to the principle of their most effective distribution);
- organizational (the ability of management to create an effective system of interaction between all potential elements) [1; 8; 23].

Despite the variety of manifestations of the company's potential, some characteristic features are inherent, namely:

- purpose - means that the potential of the enterprise in general and each of its elements are formed for the realization of precisely defined abilities;
- the ability to self-reproduce and develop - means that the potential and its elements change in accordance with the requirements of an external and internal nature;
- polystructurality - means that the company's potential combines various structural elements, some of which are also characterized by their own structure (for example, resource potential);
- interchangeability, alternativeness of elements – means the possibility of choosing effective options for the distribution of resources between potential elements to ensure a balanced equilibrium.

The process of forming the enterprise's potential is one of the directions of its economic strategy and involves the creation and organization of a system of resources and competencies in such a way that the result of their interaction is a success factor in achieving the strategic, tactical and operational goals of the enterprise.

At the same time, the following basic scientific approaches are used:

1. The system approach (corresponding to the resource concept) is one of the main ones in the process of forming the enterprise's potential. When it is applied

on the basis of marketing research, the output parameters of the product or service are first formed: what to do, with what quality indicators, with what costs, for whom, in what terms, at what price? Exit parameters must be competitive. Then the "input" parameters are determined: what resources and information are needed to implement internal business processes? [15].

The need for resources and information is predicted after considering the enterprise's organizational and technical potential (the level of equipment, technology, production organization, labor, and management) and the parameters of the external environment (the country's political, economic, technological, socio-demographic, and cultural environment, as well as the infrastructure of the given region). Feedback communication between suppliers (input), customers (output), the external environment, and the enterprise's potential is required to adapt to changes in customer product requirements, market parameters, and the emergence of organizational and technical innovations.

In order to ensure high quality of the final result of potential realization (system output), it is first necessary to ensure high quality of input resources and information, and then high quality of process implementation and interaction with the external environment. First, the requirements for the "exit" of the system are formulated, then - for the "input" and the external environment, and only then - for the implementation of internal business processes [27].

2. The marketing approach involves the orientation of the formation of the company's capabilities on the consumer. This means that the formation of any element of the potential should be based on the analysis and forecasting of market needs, analysis and forecasting of competitiveness and competitive advantages, etc. When applying the marketing approach, the priorities for choosing the criteria for the formation of the company's potential are: - improving the quality of the final result of realizing the potential (the "output" of the system) in accordance with the needs of consumers; - saving resources for consumers due to the improvement of the quality of all potential elements and, as a result, the improvement of the quality of the final product or service.

3. The functional approach (corresponds to the effective concept) involves the search for completely new, original technical solutions to meet existing or potential needs. The need in this case is considered as a set of functions that must be performed for its satisfaction. After defining the functions (for example, marketing, scientific research, supply, production, financing, etc.), several alternative options for the formation of potential for their implementation are determined and the one is chosen that ensures the maximum efficiency of aggregate costs. The use of this approach, in contrast to focusing on "yesterday's" global standards, allows the most complete satisfaction of new needs, on the one hand, and providing a sustainable competitive advantage, on the other.

4. The reproductive approach is focused on the constant renewal of the production of products with lower resource intensity and higher quality compared to similar products on the given market in order to meet the needs of customers. This means that the main element of this approach is the mandatory use of a comparison base (indicators of the best similar products at the present time, adjusted before the start of the development of new products or anticipatory ones) in the process of planning the reproductive process [19].

5. The innovative approach is focused on the activation of innovative activity, the means of which should be factors of production and investment.

6. The normative approach consists in establishing standards for the most important elements of potential: - quality and resource intensity of products, workload of technical facilities, market parameters, etc.; - efficiency of use of resource potential; - regarding the development and adoption of management decisions. It should be noted that the established standards must meet the requirements of reasonableness, comprehensiveness, efficiency and perspective of application.

7. A comprehensive approach requires consideration of technical, environmental, economic, organizational, social, psychological and other aspects of the enterprise's activity. If even one of the aspects is neglected, the problem will not be completely solved.

8. The integration approach in the process of forming the company's potential is aimed at researching the strengthening of interrelationships, unification and strengthening of interaction between its individual elements.

9. The dynamic approach consists in establishing cause-and-effect relationships and interdependence on the basis of retrospective analysis (ie, reproduction by modeling) of the behavior of similar systems over a certain period of time.

10. The optimization approach is implemented through the determination of quantitative estimates and establishment of dependence between individual elements of the potential using economic-mathematical and statistical methods of information processing.

11. The administrative approach involves the regulation of functions, rights, duties, quality standards, costs associated with the implementation of potential elements in regulatory acts using coercive methods.

12. The behavioral approach is based on increasing the efficiency of the aggregate potential by increasing the efficiency of its personnel component.

13. The situational approach is based on the alternative of achieving goals and ensuring maximum adaptation to the conditions of a specific situation in the process of forming the company's potential.

14. The structural approach in the process of potential formation is based on its structuring and determination of importance, priorities among potential elements in order to establish the rationality of the relationship and increase the reasonableness of the distribution of resources between them [11; 19; 17].

Due to the fact that the formation of the enterprise's potential is a complex dynamic process, focused on maximum interaction with the external environment and ensuring high quality of implementation, it is important to determine which factors determine the development of its elements and affect their balance and efficiency of use. It is obvious that the basis of building a system of these factors should be the principle of the sphere of influence on potential elements, according to which all factors can be classified into external and internal relative to the

formation and development of potential.

External factors include economic, social, political, legal conditions, the influence of which is determined by restrictive or stimulating measures on the part of various state bodies, banks, investment companies, social groups, political forces, etc. As a rule, such measures are tax, interest rates, legislative, ethical, social norms, pressure of political forces. In addition, an important external factor is also the market conditions at the entrance (conditions of competition in resource markets) and exit from the system (conditions of competition directly in the industry).

Internal factors include, first of all, the company's strategy, for the implementation of which the potential, experience and skills of managers are formed, necessary for the implementation of planned plans, principles of organization and business management, which are managed in the company, moral values and ambitions of managers, as well as generally accepted within the company values and culture.

Decisions regarding the formation of potential are oriented towards the future and are therefore based on the conditions of development of relevant factors (from the Latin *relevo* - to raise, to facilitate) - factors of usefulness, which is determined by the search algorithm and the ability to meaningfully match the final results issued at the request of the user. Prerequisites are of particular importance, which are determined by the needs of customers and affect the quality of the "output" (according to the "black drawer" principle).

## **1.2. Peculiarities of the formation of the resource potential of the enterprise and the use of foreign experience**

A distinctive feature of recent years in the country is the gradual transition to a fairly firm anti-cost economy policy. One of the elements of such a policy is to

improve the use of existing capacities at existing enterprises.

So far, there are no simple, but sufficiently accurate methods for evaluating the production capabilities of enterprises. Traditional methods of solving this problem are based on various principled approaches, but all of them suffer from the ambiguity of the obtained estimates, insufficient accuracy of the final results.

The elements of the company's potential include everything related to the operation and development of the company.

Resource potential — the existing and hidden capabilities of the enterprise to attract and use production factors for the production of the maximum possible volume of products (services). It should also be perceived as a set of resources that are functioning and capable of producing a certain volume of products.

Summarizing the approaches of modern scientists to determining the resource potential of an enterprise, we come to the conclusion that most of them maintain a resource position (Table 1.2).

Table 1.2.

#### Definition of the concept of "resource potential" in scientific literature

Author	Definition
A.I. Anchyskin, L.I. Abalkin, I.I. Lukinov, D.A. Chernikov, V.I. Svobodin, V. Kuzmenko	Resource potential is a set of resources that in the production process take the form of factors of production, as well as the quantity and quality of resources at the disposal of this or that economic system
Anchyskin O. I.	Resource potential is a set of resources that, in the process of production, take the form and factors of production
Ishchuk S.	Resource potential is a complex, organized, dynamic system that is formed from a set of elements that are interconnected and interact and perform various functions in the process of manufacturing products of the required quantity and quality in terms determined by the market
V.Kulmenko, P.I.Shylepnytskyi	Resource potential - a set of resources in the form of volumes of accumulated and prepared for processing natural, material and

	technical, labor, financial and informational resources capable of ensuring the production of products of the appropriate range and quality
Fedonin O.S., Repina I.M., Oleksyuk O.I.	Resource potential is the existing and hidden capabilities of the enterprise to attract and use production factors to produce the maximum possible volume of products (services)
Dolzhansky I.Z. etc.	Resource potential is the amount of work in the specified units of measurement of labor costs (standard hours) that can be performed during a certain period of time by the main production workers on the basis of the available production assets with optimal organization of work and production
Petrovycha Y.M.	Resource potential is a set of production (material and labor) resources of the firm that can be used to realize the goals of industrial entrepreneurship
Dobykina O.K. and others.	Resource potential is the ability of the production system to produce material goods using production resources

This content of the concept is insufficient, since due attention is not paid to the study of the determining role of each element in the overall structure of the resource potential. Therefore, the resource potential is a polystructural system. It includes:

1. Land potential and natural and climatic conditions;
2. The potential of fixed assets;
3. The potential of working capital;
4. The potential of intangible assets;
5. The potential of technological personnel [5].

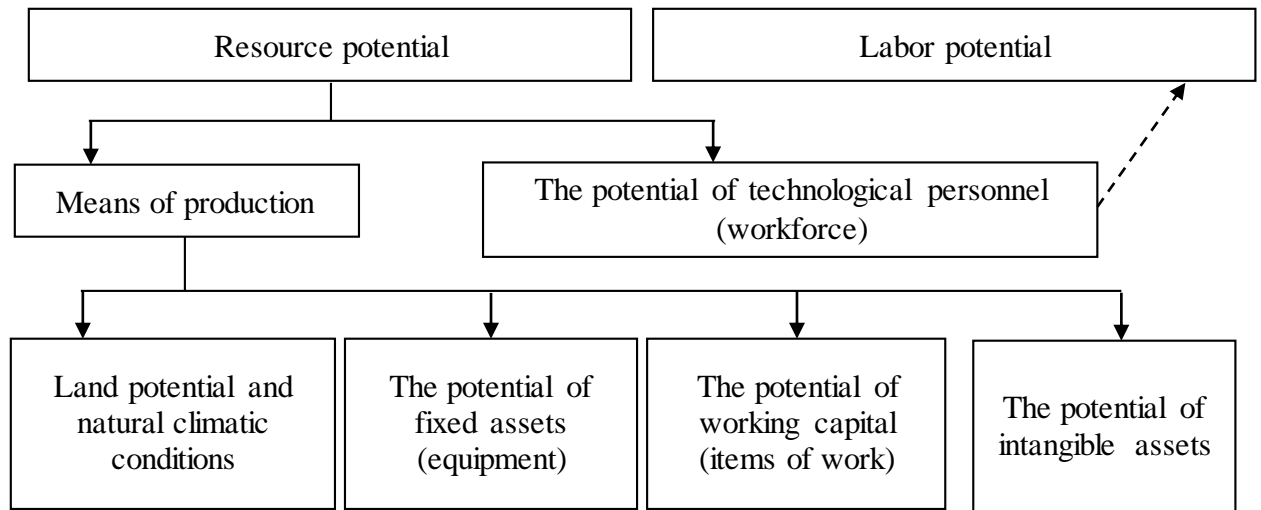


Fig. 1.2 The structure of the company's potential

The potential of the land and natural and climatic conditions — the company's ability to use aggregate natural wealth in economic activity.

Fund potential is the existing and hidden capabilities of fixed assets that form the technical and technological basis of the enterprise's production capacity.

The potential of working capital is a part of the production capital of the enterprise in the form of a certain set of labor items (raw materials, construction materials, fuel, energy and various auxiliary materials), which are in production stocks, work in progress, semi-finished products of own production and costs of future periods.

The potential of intangible assets is a set of opportunities for an enterprise to use the rights to new or existing products of intellectual labor in the economic process in order to realize corporate interests based on the satisfaction of public needs. The potential of technological personnel is the ability of workers to produce various products, provide services or perform work [12].

The presentation of the size of the resource potential of the enterprise and its individual elements makes it possible to manage the characteristics of the potential to a certain extent, as a result of which it becomes possible to purposefully influence the return of production resources (Fig. 1.3). The amount of resource potential and its structure can have a wide range of applications in forecasting, planning and stimulation of material production.

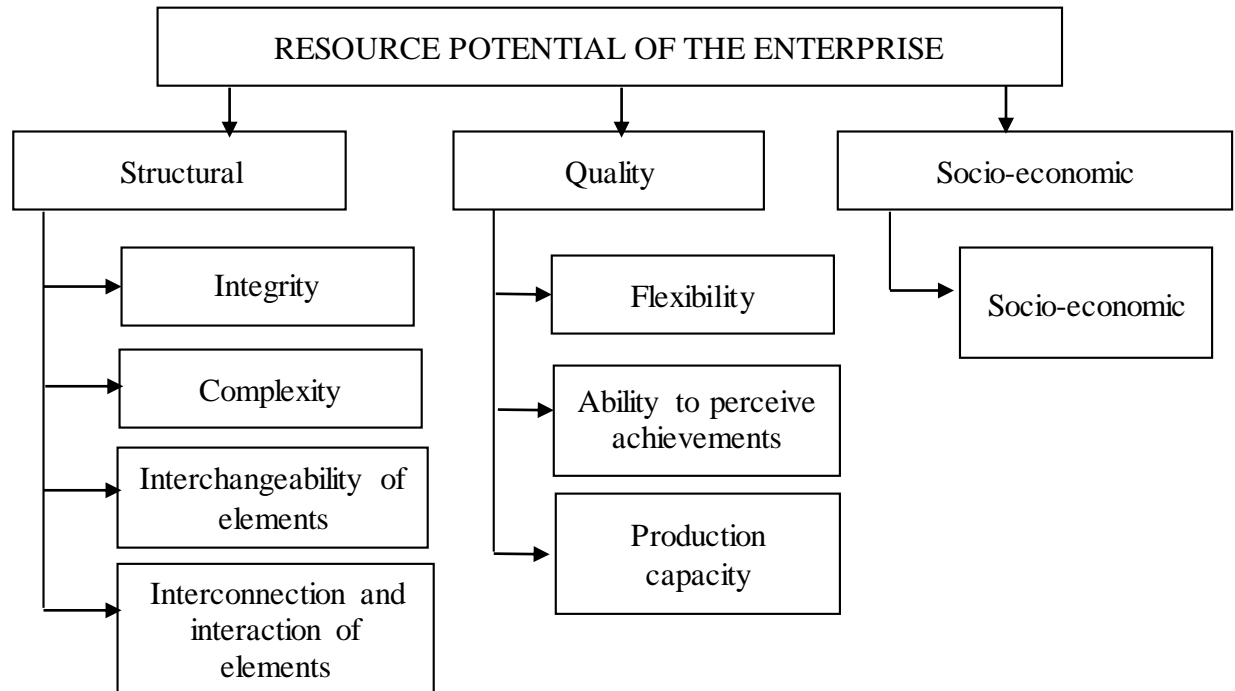


Fig. 1.3. Classification of characteristics of resource potential of the enterprise

The idea of measuring potential as the highest return on aggregate resources is quite attractive. But there are a number of practically unsolvable problems on this path. First of all, it is not always possible to reliably determine the highest return with a complex set of interacting elements, since in this case the question arises of accounting for their mutual influence, mutual complementation of other similar qualities. This is natural, since no product can be created using only one resource. The final result is actively influenced by the totality of potential elements. Finally, there is reason to find a non-linear relationship between resources and results.

As you know, the potential of the enterprise is formed from individual elements: resource, labor, financial, logistic, innovative and other potentials. It is worth considering in detail some of them. The most practical recommendations for the domestic economy can be gleaned from the formation of labor potential.

In order to increase the efficiency of the formation of labor potential, it is advisable to use the experience of Sweden, which has created an infothèque - job centers for people who do not have a job or are afraid of losing it, provide career guidance services, information about vacancies and opportunities for upgrading or retraining. The information center is a free service provided to all citizens, both employed and unemployed. In addition, organizations have been created whose activities are based on the symbiosis of relations between the state, the employment center and trade unions: ALT is a national consulting organization that is financed from the budget and specializes in personnel development and improving the qualifications of employees with a focus on a specific position in order to increase the company's competitiveness.

The problem remains that the vast majority of staff lack the habit and motivation to constantly improve and learn (first of all independently, as practiced in Japan).

Turning to foreign experience, it should be noted that the professional level of personnel service specialists has greatly increased in recent years. They are psychologists, sociologists, economists, specialists in the field of labor relations, methods of training and personnel evaluation, career planning consultants, specialists in organizational planning, career guidance, interviewer specialists.

The majority of specialists engaged in personnel work are graduates of business schools (in personnel management), universities and pedagogical institutes. In large corporations and companies of the USA, 30% of specialists in the field of personnel management have the highest educational level - a master's degree and a doctor of science.

In the USA, the following areas of personnel management are being intensively developed:

- an approach to personnel management, dependent on random factors of changes in scientific and technical concepts and demand on the market of finished products;
- new trends in personnel management in multinational corporations and the

activities of personnel engaged in selection, training, professional development and improvement of remuneration. Similar trends are observed in the work of European companies [12, p. 208].

In Germany in the mid-80s of the XX century. an increase in the share of personnel specialists in the total number of managerial employees was observed. Based on the results of the survey of the heads of personnel services of the leading enterprises of the Federal Republic of Germany, the following priority directions of the personnel policy were determined:

- improvement of remuneration;
- training and advanced training of personnel.

At the same time, much less attention was paid to the evaluation of personnel, the development of personnel information systems, and the problems of their advancement up the career ladder.

Personnel services of German companies perform the following functions: labor policy management; staff schedule planning; recruitment and placement of personnel; personnel management; salary calculation; management of innovative and inventive activities; organization of training and professional development of personnel; training of interns; health care; food organization; Occupational Health; legal problems [12, p. 212].

Therefore, the range of tasks of personnel services in Germany is much wider compared to similar firms in the USA. The practice of training and retraining of employees is very common abroad. Training and retraining of managers in US, European and Japanese firms is very important.

In Great Britain, retraining of management personnel is carried out by:

- academic courses;
- private centers;
- small firms that provide training and consulting;
- special courses of continuous management training at universities.

Japanese firms spend 3-4 times more on training per employee than American firms. In Japan, continuing education is seen as part of the work process.

The basis of Japanese professional training in companies is the concept of a "flexible employee", the purpose of which is to select and train an employee in not one, but in 2-3 specialties, and then improve his skills throughout his life.

Therefore, the experience of formation and management of labor potential in developed countries very clearly indicates the shortcomings of existing personnel management systems and in the management methods themselves in particular. Of course, it is not possible to simply take and adapt foreign experience at domestic enterprises, as it is necessary to take into account the economic situation in the country and at an individual enterprise, the mentality of each nation, customs and traditions. However, individual elements require discussion and adaptation, taking into account the specifics of each branch of the national economy.

An equally important component of the enterprise's potential is its innovative component.

Innovation potential in developed countries is usually formed much easier and faster than in domestic enterprises. Since the events of recent decades have significantly "undercut" the financial and credit system of the state, the level of financial potential of most domestic enterprises wishes for better, there are simply no free financial resources for financing innovative activities. On the basis of the given foreign experience in the formation of individual elements of the company's potential, we proposed a sequence of adaptation of world experience at domestic enterprises (Fig. 1.4).

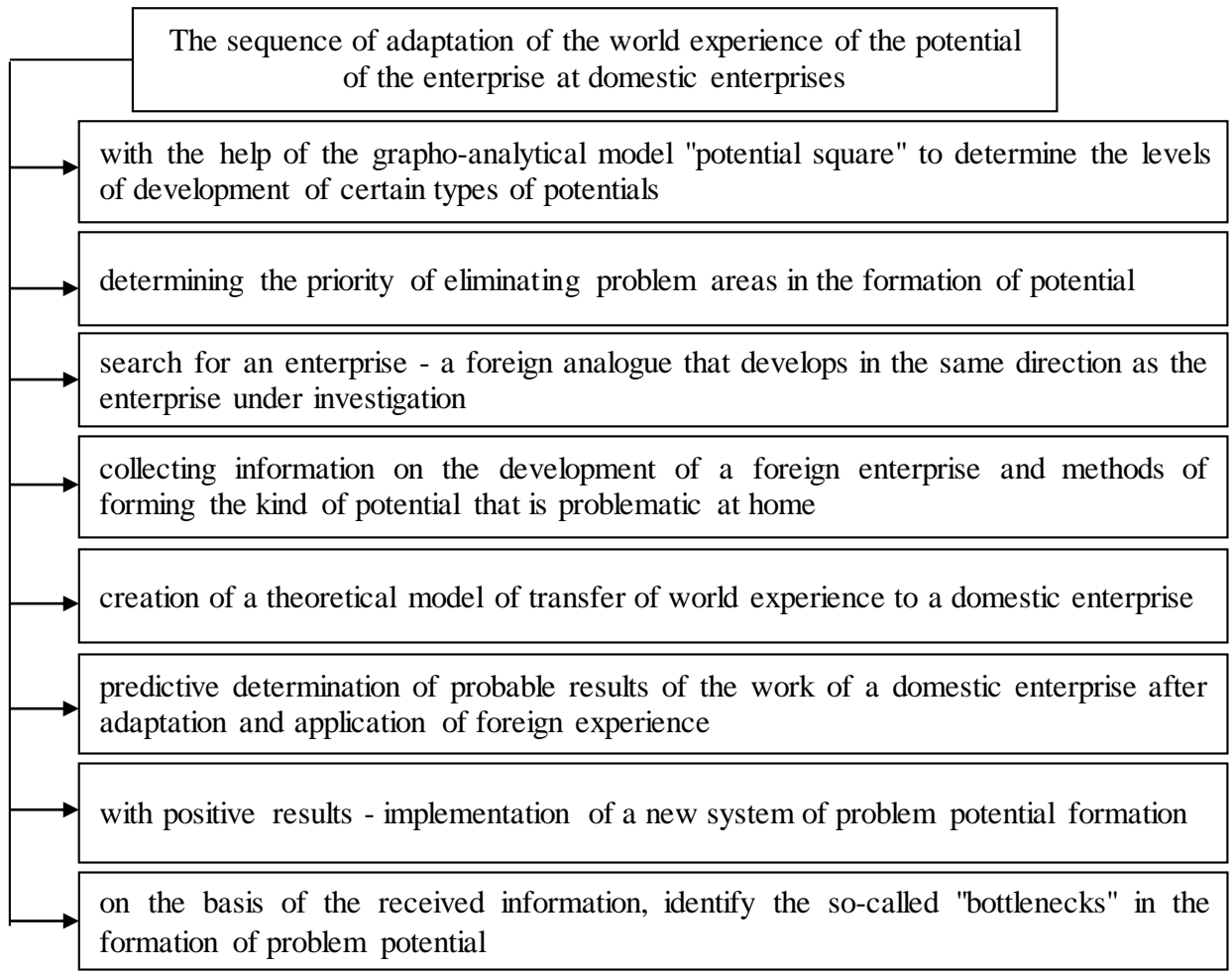


Fig. 1.4. The sequence of adaptation of the world experience of the potential of the enterprise at domestic enterprises

In order to save time and effort for the problem group that will be created at the enterprise, it would be advisable to collect and use information from several foreign enterprises, preferably from different countries. Because the experience of one enterprise will not always give a positive result. In case of a negative result of the approbation of the experience of one enterprise, it is possible to immediately develop models of potential formation ways and calculate the possible consequences. This will make it possible to save the company's time and money and to quickly find exactly those methods that will make it possible to eliminate "problematic" potentials in the company.

## Conclusion to chapter 1

In the process of writing the theoretical part of the thesis, the following were considered:

1) The concept of the resource potential of an enterprise, which is understood as a set of interconnected and interacting at the stages of formation, use and renewal of labor, material and technical, informational, organizational and managerial and financial resources of a firm, industry, region or country, which are used for the production of various types of products and services designed to meet the growing needs of individuals and society as a whole.

2) The main approaches to considering the essence and content of the concept of "resource potential": resource and effective.

3) The main structural elements of the resource potential of an industrial enterprise, which include: - means of production: the potential of fixed assets (means of labor), the potential of circulating assets (items of labor), the potential of intangible assets, the potential of land and natural and climatic conditions; - potential of technical personnel.

4) It is traditional to define the methodological approach as a combination of three main approaches: effective (revenue), comparative (market) and cost.

5) The existing variety of resource potential assessment methods includes equivalent, functional, correlational, cost and combined methods. The equivalent method allows you to determine the value of the resource potential in the form of the value of one of its elements. The functional method assumes that the amount of resource potential is equal to the volume of products manufactured by the enterprise. The correlation method in general can be used to determine the potential of the national economy and its industries for the production of certain types of products. The cost method is used to: determine the total cost of the production resources that the enterprise uses. The combined method in assessing the resource potential is the simultaneous use of different methods.

## CHAPTER 2

### ANALYSIS AND EVALUATION OF RESOURCE POTENTIAL AT UiSP LLC "SANZA-TOP"

#### 2.1. General characteristics of the enterprise's production and economic activity and assessment of the enterprise's financial and economic condition.

The joint Ukrainian-Spanish enterprise - limited liability company "SANZA-TOP" was created in accordance with the Laws of Ukraine and the Constituent Agreement by combining the property of the Participants.

The main participants of the Sanza-Top LLC UiSP according to the Charter are shown in fig. 2.1.

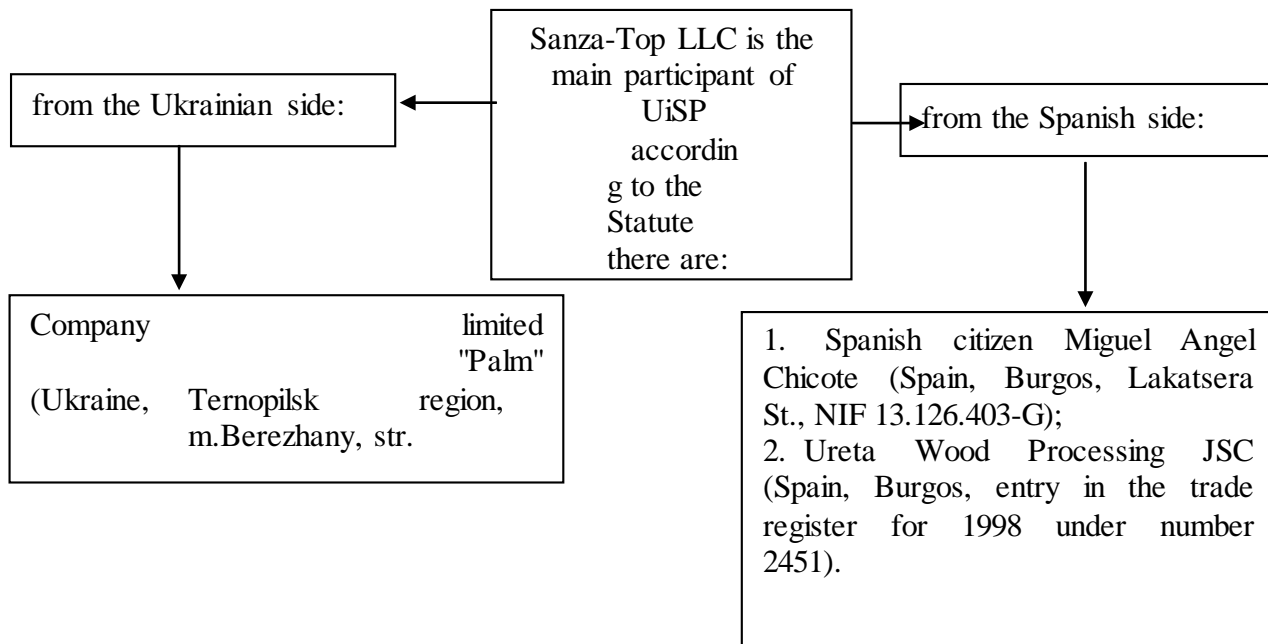


Fig. 2.1. The main participants of UiSP LLC "SANZA-TOP"

According to the Charter, the subject of the enterprise's activity is:

- purchase of timber and products of their processing from legal entities and individuals and their development;
- production of various wood products, including carpentry and carpentry, as well as wooden containers;
- wholesale and retail trade in wood and wood products;
- wholesale and retail trade in food and industrial goods, raw materials and other materials;
- trade in industrial goods on credit and installments;
- wholesale and retail trade of new and used cars and car parts;
- carrying out leasing operations;
- hotel business organization;
- other activities.

However, the main activity of the enterprise at the moment is sawmill and planing production, in particular, the production of sawn wood.

When considering the organizational structure of enterprise management, it should be noted that the highest governing body is the Meeting of Participants, which consists of participants or their appointed representatives. Meetings of participants elect their Chairman.

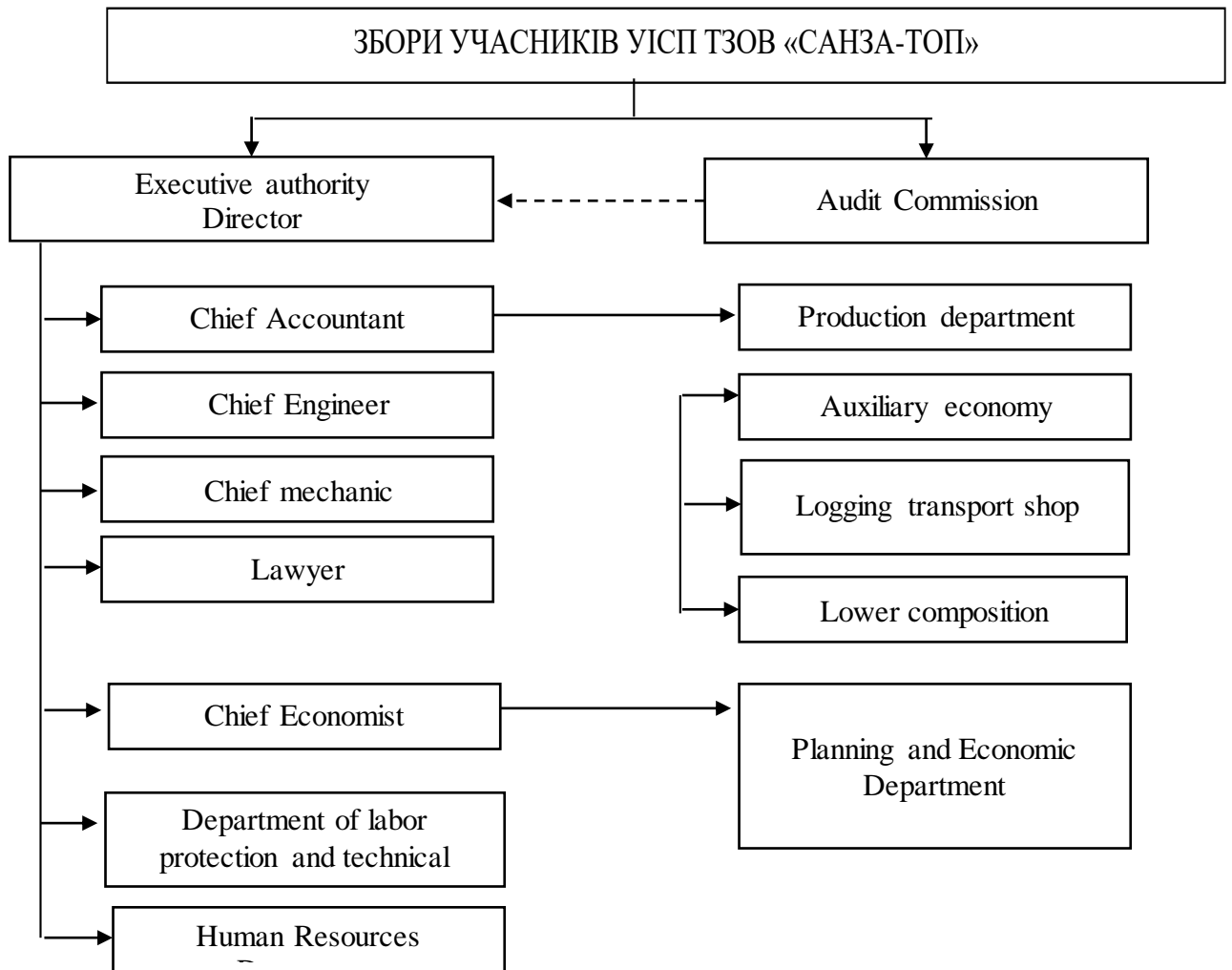


Fig. 2.2. Organizational structure of the management of UISP LLC "SANZA-TOP"\*

\*Note: built on the basis of data from the enterprise

Oleksandr Volodymyrovych Nakonechny is the chief director of Sanza-Top LLC.

At UISP LLC "SANZA-TOP" there is a linear and functional structure of production management. Each production or management unit has its own manager, who is endowed with all the powers. It is he who carries out the sole management of his subordinate employees and holding all management functions in his hands. The middle manager is subordinate to the top manager. On this basis, a hierarchy of managers of this management system is created.

The management structure of the enterprise is designed to influence the production process as quickly as possible, starting with providing it with the

necessary amount of material and technical resources and ending with the process of selling the manufactured products. In addition, the management subdivision of the enterprise is engaged in the development of statistical reporting and cost accounting necessary to ensure stable production.

The chief engineer service implements plans for the introduction of new technologies into production, implements measures necessary to provide all production units with the necessary spare parts and equipment. In addition, the chief engineer monitors the provision of equipment reconstruction and modernization, the creation of favorable working conditions, and directly monitors the fulfillment of the set goals for ensuring the technical development of the enterprise.

In order to regulate this activity, an energy-mechanical department was created in the service, the head of which is the chief mechanic, who directly supervises the repair and mechanical shop.

The chief accountant is responsible for the accounting department, which was created for the organization and implementation of the accounting of the economic and financial activities of the enterprise, ensuring the rational organization of accounting and reporting at the enterprise as a whole.

Just as UISP LLC "SANZA-TOP" belongs to small enterprises, the planning and economic department is accordingly small in scale. The planning and economic department carries out its activities under the leadership of the chief economist.

The planning and economic department is engaged in the formation of a unified economic policy of the enterprise based on the diagnosis of the state and development trends of the industry, price policy, economic planning and analysis of the economic state of the Company.

2022 was a crisis year for the company UISP LLC "SANZA-TOP". If in 2013 the enterprise was a leader in the production of woodworking products in the region, and the volume of production was 17,102 thousand hryvnias, then in 2022

this indicator was extremely small and amounted to UAH 2,789 thousand, it decreased by 83.7%. The enterprise produced the lowest level of output compared to other competing enterprises.

The main adverse conditions for the functioning of the enterprise under study include:

- development of private woodworking structures in the region;
- some difficulties in the course of selling the company's products on the territory of Ukraine (lack of a stable consumer);
- difficult and protracted procedure regarding the export procedure of manufactured products;
- a significant decrease in the quality of products in the spring-summer period, due to an increase in the temperature regime;
- development of private woodworking structures in the region;
- lack of marketing policy;
- unstable tax legislation (possibility of introducing VAT on exports);
- the difficulty of selling products on the territory of Ukraine due to the limited sales market.

All of the above-mentioned conditions significantly affected the state of affairs in the company's activities. Therefore, it is advisable to consider in more detail the main indicators of the enterprise's functioning, in order to identify the main gaps in the enterprise's activity.

The management staff carries out organization, operational control and planning of production activities.

A part-time premium system is used to pay workers. The bonus is paid in the event of exceeding the production plan, in terms of product quality, in the absence of equipment breakdowns. Managers are paid according to the official salary. The form of labor organization of workers is brigade. When the team consists of at least 5 people, foremen have an additional payment for leading the team.

Auxiliary production is mainly carried out in auxiliary workshops. At this

enterprise, the role of an auxiliary farm is:

- instrumental;
- transportation;
- warehousing.

The essence of the tool business at this enterprise is to supply the tool, its restoration, repair and adjustment to the units for which it is needed. For example, immediate delivery of a band saw to a machine, or adjustment of the same machine, etc.

As for the transport industry, this enterprise has only a transport shop (precinct), where there are 4 units of machinery intended for intra-factory movement of goods and two units of machinery that are involved when there is a shortage of raw materials for the production of own products.

The purpose of warehousing is to store the necessary stocks of materials, raw materials, fuel, semi-finished products and finished products, which ensure uninterrupted and rhythmic operation of the enterprise, preservation of materials. SANZA-TOP LLC has a warehouse with a total area of 290 m<sup>2</sup>, which is divided into three parts. In the first two, products that are delivered from the shops on the same day are stored, and in the last one, already dry, finished products that are delivered from drying are stored for further sale. Also, on the territory of the enterprise there is a drying room, which is completely made of aluminum, for better heat transfer and for better drying of wood. The drying plant consists of three parts, which can accommodate about 125 m<sup>3</sup> of wood for further drying. The process of drying wood is twenty-one days, and at the end of drying, the wood is taken away completely ready for sale, with a moisture content of seven percent set according to international standards. Wood waste is used for heating the dryer, so drying does not incur additional costs.

Growing competition forces enterprises to conduct an active product policy that takes into account the trends of the market environment and technological progress. The concept of the life cycle of goods clearly shows that regardless of success in the market, any product inevitably leaves the market after a certain time.

In this regard, the enterprise is forced to constantly carry out innovative activities, conduct a complex of works on the preparation and production of new products.

Complex production preparation is a set of interrelated marketing and scientific research, technical, technological and organizational solutions aimed at finding new opportunities to satisfy the needs of consumers in specific types of products or providing existing ones with the necessary functional properties through research.

Also, it is worth noting that the enterprise carries out scientific research and development works (R&D) — a complex of works on finding or developing technological, organizational and economic methods and methods of practical achievement of the necessary level of competitiveness of the object, determined at the stage of marketing research. However, a component of the organization of production preparation is marketing research, which is aimed at meeting the needs of consumers and making a profit based on research and market forecasting.

There is no such thing as a marketing department at Sanza-Top LLC, but there is a marketing service that is part of the logistics, sales, and marketing department. The main tasks of marketing activities at this enterprise are maintaining its high image, informing the residents of the region (potential consumers) about the appearance of new types of products of its own production on the local market, as well as conducting certain activities to stimulate the sale of products.

The marketing service is the leading department responsible for the development of all marketing programs (plans), their coordination, as well as responsibility for their implementation and the achievement of marketing goals. This department concentrates all marketing information and based on it, recommendations are developed on issues of trade, assortment, price, financial, personnel policy, as well as relations with manufacturers and other enterprises.

"SANZA-TOP" UiSP LLP carries out a marketing price policy with the aim of increasing the volume of sales - focusing on the sale of products. The price is set

at a low level, because it leads to an increase in sales volume. So, summarizing, we can say that marketing research should be conducted in order to solve the following tasks:

1. Study of market characteristics.
2. Assessment of market potential.
3. Sales analysis.
5. Study of competitors' products.
6. Assessment of reaction to a new product.
7. Short-term and long-term forecasting.
8. Study of price policy in the market.

The enterprise also implements a product policy, which is an integral part of the developed plan for the development of the enterprise. The development of the product policy involves the following list of works:

- a comprehensive analysis of the possibilities of existing markets from the point of view of ensuring the successful implementation of the previous product range, i.e. an assessment of sales markets;
- assessment of the level of competitiveness of own products and similar products produced by competitors;
- selection of the most favorable markets and establishment for each of them of the appropriate nomenclature of products, volume of sales, prices.

One of the ways of assessing the company's profitable activity is the analysis of its financial situation. Assessment of the financial condition is an extremely important aspect in the activities of all business entities. Diagnostics of the financial condition of a legal entity makes it possible to characterize the business activity, stability and reliability of the enterprise. Under the condition of achieving stability, the enterprise can implement its active innovation policy, develop and be competitive. In addition, the enterprise can implement an investment policy that will make it possible to increase production volumes and become a market leader.

To assess the financial condition of enterprises of various forms of activity, different amounts of financial coefficients are used, which may have a different

structure and belong to one or another group. On the basis of financial reporting data, an analysis of the process of formation and the dynamics of changes in financial indicators is carried out, which make it possible to assess the property status, business activity, liquidity, financial stability and solvency, efficiency of activity and, on this basis, to identify ways to improve the financial position of the business entity in a specific period his activities [38].

The analysis of the financial stability of the enterprise characterizes the structure of sources of financing of the enterprise's resources, the degree of financial stability and independence of the enterprise from external sources of financing activities. The developed system of indicators to characterize the financial stability of the enterprise is given in the table. 2. 1.

Table 2.1

The procedure for calculating indicators of the financial stability of the enterprise

No p.p.	Indicator	Mind. late	The formula for calculation	Economic content	Normative value
1.	Coefficient of autonomy (carrying capacity)	Kauthor	Equity/ Balance sheet currency	Determines the ability of the enterprise to repay external obligations at the expense of its own assets, that is, its independence from external sources	Increases Cavt.>0.5
2.	Coefficient of financial dependence	Kf. hall	Balance sheet currency Equity	Shows the degree of financing of the business entity's assets on account funds raised	< 2.0
3.	Coefficient of financing at the expense of VC	Kf.vk.	Own funds Borrowed funds	Estimates how much all assets of the enterprise are formed by the account	> 1.0

				available equity capital	
4.	Financial risk factor (debts)	Kfrieze.	Involved means / Own means	Determines the share in all assets of the enterprise funds raised	< 1.0
5.	Net working capital	Chob.k.	Balance sheet assets – Current liabilities	Shows the difference between current assets and current assets obligations enterprises	Magnification
6.	The ratio of provision of own working capital means	Kob.z.	Net working capital / Current assets	Determines whether the enterprise has enough of its funds, which are necessary for its financial stability	> 0.5
7.	Equity maneuverability ratio	KMan. VK	Net working capital / Equity	Determines exactly what share of own working capital is in circulation, that is, in the form that allows these funds to be freely maneuvered, and what capitalized	≥ 0.5

The financial stability of UISP LLC "SANZA-TOP" is characterized by the following data compiled on the basis of the company's accounting reports (Table 2.2).

Table 2.2

Dynamics of indicators of financial stability of UISP LLC "SANZA-TOP" for 2022-2023 \*

Item no.	Indicator	31.12. 2022	31.12. 2023	Absolute deviation	Growth rate, %
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1.	Coefficient autonomy	0.276	0.261	-0.015	96.3
2.	Coefficient financial dependence	3,619	3,831	0.212	105.9
3.	Coefficient of financing at the expense of VC	0.382	0.353	-0.029	92.4
4.	Coefficient of financial risk (debt)	2,619	2,831	0.212	108.1
5.	Net negotiable capital, thousand hryvnias	483	1391	908	287.9
6.	The ratio of provision of own working capital means	0.107	0.174	0.067	162.6
7.	Equity maneuverability ratio	0.314	0.589	0.275	187.6

As we can see from the table, the dynamics of financial stability indicators at the investigated enterprise during 2022 - 2023 are somewhat different. In particular, the autonomy indicator is characterized by a decrease of 0.015 at the end of 2023. This is a negative value, because the volume of own assets, due to which the company can repay its external debt, has decreased. The indicator of financial dependence, which increased by 0.212, testifies to the increasing dependence of "SANZA-TOP" on external liabilities. The trend of changing indicators of enterprise financing is also negative. In particular, the growth rate of the company's equity financing ratio decreased by almost 8%, while debt financing increased by 0.212, i.e. by 8%. It is also positive that the part of funds that can be freely maneuvered has increased significantly. This also indicates that

An important element in the assessment of the overall financial condition during the analyzed period is the change in net working capital. As you can see, the amount of working capital at Sanza-Top LLC increased by almost three times, or by 287.9%. A positive trend is observed when analyzing the company's own working capital. This indicator increased from 0.107 in 2022 to 0.174 at the end of

2023.

An important direction in the analysis of the financial situation of a business entity is the analysis of its liquidity. The company's liquidity depends, on the one hand, on the availability of payment claims to it, on the other hand, on the availability of potential payment resources. Liquidity in general means the ability of values to be converted into a monetary equivalent. It is characterized by the availability of liquid funds at the enterprise in the form of cash balances, cash in bank accounts and those elements of current assets that are easily sold [60]. The indicators of liquidity at UISP LLC "SANZA-TOP" during the analyzed period are presented in the table. 2.3

Table 2.3

Dynamics of enterprise liquidity assessment indicators  
"SANZA-TOP" LLP UISP for 2022-2023 \*

Item no.	Indicator	31.12. 2022	31.12. 2023	Absolute deviation	Growth rate %
1.	Coverage ratio (total liquidity)	1.12	1.21	0.09	108.0
2.	Coefficient quick liquidity	0.38	0.11	-0.27	28.9
3.	Coefficient absolute liquidity	0.097	0.0085	-0.0885	8.8
4.	Coefficient liquid solvency	1.12	1.19	0.07	106.3

The table shows that the coverage ratio at this enterprise increased by 0.09, i.e. by 8%. This is a positive value, because the company has increased the amount of funds necessary to pay off debts. A positive trend is also observed when assessing the liquid solvency indicator. As for the quick liquidity indicator, there is a downward trend. By the end of 2023, this ratio has almost tripled. This is a negative trend for this company, because it does not have cash reserves. Absolute

liquidity ratios for 2022-2023. similarly to the previous indicator, they are also significantly lower than the normative value, which is a negative signal, in addition, there is a tendency for their further decrease.

An assessment of the financial condition of the enterprise is impossible without an analysis of the profitability of the enterprise, which allows determining the effectiveness of investing funds in the enterprise and the rationality of their use [64]. In our opinion, the main indicators of the efficiency of the company's financial activity can be those presented in the table. 2.4.

Table 2.4

The procedure for calculating the company's profitability indicators

No	Indicator	Conditions	Calculation procedure	Economic content	Normative value
1.	Rate of return on assets	Act.	Net income / Average annual value of assets	It characterizes the level of profit generated by all assets enterprises	Magnification >0
2.	Profitability ratio own capital	Rvk	Net profit / Annual average cost of equity	How much is the net profit per unit of equity	Magnification >0
3.	The coefficient of profitability of the activity	Rd	Net profit / Net revenue from product sales	Shows the amount of net profit received by the company from UAH 1 spent on production products	Magnification >0

Data on the value of the above indicators during 2022-2023 at UiSP LLC "SANZA-TOP" are presented in the table. 2.5.

Table 2.5

Dynamics of profitability indicators of Sanza-Top LLC  
for 2022-2023 \*

Item no.	Indicator	31.12. 2022	31.12. 2023	Absolute deviation	Growth rate, %
1.	Profitability ratio assets	0.03	0.087	0.057	290.0
2.	Profitability ratio own capital	0.125	0.327	0.202	261.6
3.	Profitability ratio activity	0.013	0.023	0.01	176.9

Analyzing the indicators calculated above, we can say that the situation at the enterprise has improved during this period. This is evidenced by the growth of all profitability indicators at the end of 2022, in particular: the coefficient of profitability of assets decreased by 0.057; the coefficient of return on equity increased almost three times from 0.125 to 0.327; the growth rate of the profitability index of the enterprise is 176.9%.

The business activity of the business entity represents the achievement of the goal set before it, the rate of development of the enterprise, which reflects the indicators (in terms of value and value), in an effective marketing policy that ensures the expansion of sales markets and the effective use of economic potential.

To analyze the efficiency of the main activity of the enterprise, which is characterized by the speed of rotation of the enterprise's financial resources, the analysis of business activity allows [112].

The business activity of the UiSP LLC "SANZA-TOP" can be characterized by the indicators presented in the table. 2.6.

Table 2.6

Dynamics of indicators of business activity of Sanza-Top LLC  
for 2022-2023 \*

Item no.	Indicator	31.12. 2022	31.12. 2023	Absolute deviation	Growth rate %
1.	Turnover coefficient assets	2,497	3,763	1,266	150.7
2.	Turnover coefficient accounts receivable	11,869	29,706	17,837	250.3
3.	Turnover coefficient accounts payable	3,447	5,441	1,994	157.8
4.	Receivables repayment term (days)	31	12	-19	38.7
5.	Creditor's repayment term arrears (days)	106	67	-39	63.6
6.	Turnover coefficient material stocks	4,471	4,102	-0.639	86.5
7.	Equity turnover ratio	9,976	14,099	4.12	141.3

Indicators of business activity at UISP LLC "SANZA-TOP" indicate a significant improvement in the activity of the enterprise itself during the analyzed period of 2022-2023. The asset turnover ratio increased by 1.266, which is a positive value. The growth rate of receivables at the end of 2023 was 250%, and that of payables was 157.8%. This means that the company's revenue has increased and significantly exceeds both the company's payables and receivables. The repayment period of payables and receivables at the enterprise has decreased, which is also a positive value. The inventory turnover ratio decreased from 4.741 to 4.102. This means that the amount of funds invested in the company's material reserves has decreased.

To begin with, you should determine the share of fixed assets in assets,

which shows the amount of funds invested in all fixed assets. We see that the original cost of fixed assets increased from UAH 3,618,000. in 2022 up to 3,804 thousand hryvnias in 2023. This, as a rule, is a positive value, because the company has increased the number of fixed assets available to it. Having determined the share of fixed assets (hereinafter Choz) during this period, it can be seen that Choz was 65% in 2022, and by the end of 2023 it had decreased to 42%. Here, there is a tendency to decrease, which occurs under the condition of growth in the volume of production and sale of products. Therefore, it can be said that this is a positive value for UISP LLC "SANZA-TOP".

During 2022-2023, there were minor changes in the structure of fixed assets at UISP LLC "SANZA-TOP" (Table 2.7.).

Table 2.7

The structure of fixed assets at Sanza-Top LLC during the period  
2022 - 2023 \*

Item no.	OZ group	31.12. 2022 thousand hryvnias	Specific weight, %	31.12. 2023 Thousand hryvnias	Specific weight, %	absolute deviation, %
1	houses, buildings and transmitting devices	1797	49.7	1797	47.2	- 2.5
2	Machinery and equipment	1317	36.4	1317	34.6	-1.8
3	Vehicles	342	9.5	528	13.9	4.4
4	tools, appliance s, inventory	92	2.5	92	2.4	-0.1
5	Invaluable irreversible tangible assets	70	1.9	70	1.9	0
6	TOGETHER	3618	100	3804	100	-

As we can see from the table, the total amount of fixed assets at the enterprise increased by UAH 3,804,000. – 3,618 thousand hryvnias = 186 thousand hryvnias thanks to the increase in the volume of vehicles. Other groups of fixed assets remained unchanged during 2022-2023. The change in the volume of vehicles caused some minor changes in the share structure of each of the groups listed in the table. At the end of 2022, the largest specific weight belonged to the first group - 49.7%, and the smallest to low-value non-current tangible assets - 1.9%. Already at the end of 2023, the share of buildings and structures and the total volume of fixed assets decreased by 2.5%. As for vehicles, their share increased by 4.4%. Changes in the structure of fixed assets can be clearly seen in fig. 2.4.

Specific weight of fixed assets at UISP LLC "Sanza TOP"

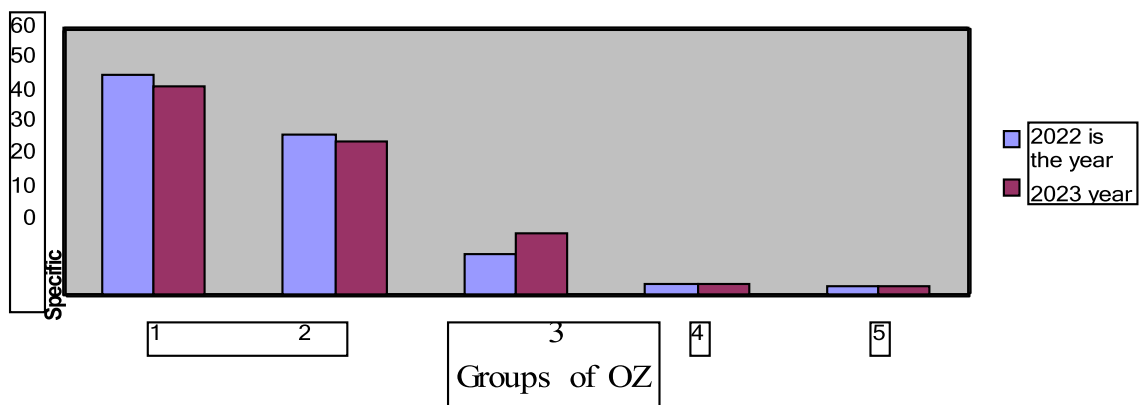


Fig. 2.4. Specific weight of fixed assets at the UISP of SANZA-TOP LLP during 2022-2023.

The next stage in the assessment of fixed assets is the determination of indicators that characterize the movement of the components of the resource potential of UISP LLC "SANZA-TOP". Based on the analysis of data on the investigated enterprise "SANZA-TOP" and the implementation of calculations, the results are obtained, which are shown in the table. 2.8.

Table 2.8

The dynamics of the indicators of the assessment of the indicators of the movement of the main components funds for UISP LLC "SANZA-TOP" for 2022-2023\*

No n/p	Indicator	31.12. 2022	31.12. 2023	Absolutely Deviation	Tempo growth, %
1.	HP refresh rate	0.0049	0.0042	-0.0007	85.7
2.	The coefficient of elimination of OZ	0.0058	0.0044	-0.0014	75.9
3.	Coefficient of replacement of OZ	1.17	1.0	-0.17	85.5
4.	Coefficient of expansion of OZ	0.86	1.0	0.14	116.3
5.	The coefficient of growth of OZ	0.0008	0	-0.008	-

Analyzing the data in the table and taking into account the enterprise's supply of basic assets, we can observe slight fluctuations in the indicators.

In particular, the rate of renewal of fixed assets for 2023 decreased by 14.3%. This is a negative trend, because no new equipment was purchased at the enterprise during this period. The opposite indicator to the one mentioned above is the dropout rate, which decreased by 0.0014 during the analyzed period. At the end of the analyzed period, the substitution ratio for UISP LLC "SANZA-TOP" decreased by 0.17. Opposite to it, the coefficient of expansion of fixed assets at the enterprise was 1.0, i.e. more by 0.14 compared to last year's period. This also indicates a positive trend in the movement of fixed assets at the investigated enterprise during 2022-2023. It is also important to diagnose the growth rate of fixed assets, which was 0 at the end of 2023. This indicates that

## 2.2. Analysis of the constituent elements of the resource potential of the enterprise

The problem of diagnosing the level of resource potential in theoretical and practical aspects is quite relevant in modern conditions. After all, a necessary condition for effective management of the resource potential at the enterprise is an idea of its total value and the value of its individual constituent elements.

The proposed general concept of assessing the enterprise's resource potential is as follows:

$$VPP = \sum_{i=1}^n P_i \cdot F_i \quad (2.1)$$

de Rie - the i-th element of the resource potential of the enterprise (VPP);  
and is the specific weight of the i-th element in the total value of the resource potential;

λανδ ισ ονε οφ τηε χονστιτυεντ ελεμεντς οφ τηε ρεσουρχε ποτεντιαλ (ρωα ματεριαλσ, λαβορ, τεχνηγιαλ ανδ τεχνηολογιαλ, φινανγιαλ, ετχ.) [14].

In order to carry out a final assessment of the activity of UISP LLC "SANZA-TOP", all factors affecting the activity of the enterprise should be attributed to positively or negatively acting, which have received the name of opportunities (chances) and threats relative to the external environment, strengths and weaknesses of the enterprise's activity relative to internal environment. Therefore, let's build a SWOT analysis matrix (Table 2.9).

Table 2.9

Matrix of SWOT analysis of the activities of UISP LLC "SANZA-TOP"

	Opportunities	Threats
--	---------------	---------

Environment	Expand the range of woodworking products due to the introduction of innovative equipment; Expansion of the distribution network due to the release of new types of products; Stable growth in demand for the company's products from foreign consumers;	Development of private woodworking structures in the region; Some difficulties during the sale of goods in Ukraine (absence of a stable consumer); The complexity and length of the procedure for registration of manufactured goods for export deliveries; Unstable tax legislation;
Internal environment	Increase in sales prices for processing products.	A decrease in the quality of products in the spring-summer period, as a result of an increase in the temperature regime;
Strong outsiders	-expansion of the network for the sale of goods due to the release of new types of products which will be released after the launch of innovative equipment;	-ability to hold ours potential buyers from a possible transition to a competitor, due to the use of a new flexible pricing policy and increased product quality;
High level qualifications of employees, service personnel, managers;	-to direct funds to the development of production due to an increase in prices and a decrease in the cost of production;	-reduction of the cost of production due to the use of new technologies, general economic, administrative costs and taxes.
Proven and reliable suppliers of spare parts, equipment components;		
Cost reduction by score reduction of general economic, administrative expenses and taxes;		
Weak outsiders	Opportunities	Threats

<p>Insignificant market for low-quality products; High level performance of individual equipment; Purchase of new equipment for significant sums withdrawn from general turnover. Lack of department, which would be engaged in marketing policy.</p>	<p>-accumulation of low-quality products in connection with the lack of a correct marketing policy.</p>	<p>-the development of private woodworking structures in the region and the lack of a marketing policy - a threat to the market for the sale of products; -the threat from the side of unstable tax legislation (the possibility of introducing VAT on exports) and a small market in Ukraine for the sale of goods.</p>
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Having analyzed the SWOT-analysis of the activities of UiSP LLC "SANZA-TOP", it is possible to propose actions that would help to realize the opportunities for preventing threats, taking into account both the strengths and weaknesses.

So, depending on strengths and weaknesses, opportunities and threats, we can offer the following strategic alternatives:

- increase in the product sales network due to the release of new types of products, which will be released after the launch of innovative equipment;
- to direct funds to the development of production due to an increase in prices and a decrease in the cost of production;
- expansion assortment products and increase her qualities, what will attract new potential buyers;
- reduction of the cost of production due to the use of new technologies.

We should not forget about weaknesses and threats and adhere to the established strategic alternatives, and then UiSP LLC "SANZA-TOP" will develop even better.

The relations that arise at the enterprise regarding the increase in the level of resource potential with the most effective use of the available intellectual capital, available equipment and material resources are formed in accordance with the defined strategy of its development. The nature of these relationships is determined by the internal and external environment of the enterprise, in which the role of resource potential is expressed in the search and implementation of all possible internal sources for development and ensuring stable work in the long term.

As you know, the resource potential includes the means of production available to it and the potential of technical personnel. Means of production, in turn, include the potential of fixed assets, the potential of current assets and the potential of intangible assets [11]. Therefore, the calculation of the indicators of the resource potential at the investigated enterprise "SANZA-TOP" will be carried out in stages according to the components of the resource potential.

An important element in the assessment of the resource potential is the analysis of the supply of basic means of production. The diagnosis of fixed assets available at the enterprise will be carried out according to the following groups:

- the structure of the company's fixed assets for 2022 - 2023;
- movement, current state and efficiency of the use of fixed assets at the investigated enterprise for the analyzed period.

After assessing the movement of the components of the resource potential at the studied economic entity, it is advisable to analyze their current state. Analysis of the current state of the resource potential at UISP LLC "SANZA-TOP" is accompanied by the definition of two main indicators (Table 2.10).

Table 2.10

The procedure for calculating indicators of the current state of components resource potential

No p.p.	Indicator	Conditions Late	Order calculation	Economic content	Normative value
1.	Coefficient of wear of OZ	Kz.o.z.	The amount of wear and tear of the OZ / The original value of the OZ	Determines the degree of wear and tear of the OZ for the analyzed period Time	Reduction
2.	Coefficient of suitability of OZ	Kpr.o.z	Residual value of OZ / Initial value of OZ	Shows the degree of suitability of the OZ for operation of the enterprise according to this period	Magnification

In table 2.11. the obtained results of diagnostics of the current state of all components of fixed assets at UISP TzOV "SANZA-TOP" during the studied period are given.

Table 2.11

Diagnostics of indicators of assessment of the current state of the resource of the potential of UISP LLC "SANZA-TOP" for 2022-2023 \*

No p.p.	Indicator	31.12. 2022	31.12. 2023	Absolutely Deviation	Tempo growth, %
1.	Coefficient of wear of OZ	0.705	0.721	0.016	102.3
2.	Coefficient of suitability of OZ	0.295	0.279	- 0.016	94.6

It is known that the lower the value of the depreciation of fixed assets, the better is the physical condition of all the property available to the enterprise. As we

can see from the table, this ratio tends to increase. During 2022 - 2023, it increased by 2% or 0.016, which is negative for this company. The directly opposite indicator to the one mentioned above is the suitability ratio. There is a slight fluctuation here, which indicates a decrease in the level of suitability of the means for further exploitation in production.

No less important is the diagnosis of the effectiveness of the use of components of the resource potential at the UISP of SANZA-TOP LLC. The system of indicators for the evaluation of these indicators are given in the table.

2.12.

Table 2.12

The procedure for calculating the main indicators of efficiency of use components of resource potential

No p.p.	Indicator	Conditions late	Order calculation	Economic content	Normative value
1.	Armed forces	Flake	Average annual cost of OZ / Average accounting the number of personnel	Shows the cost of fixed assets per employee	
2.	Fund capacity	Fm.	Average accounting value of OZ / Cost of manufactured products	Determines the value of fixed assets per unit issued products	Reduction
3.	Fund return	Fin	Cost of manufactured products / Average book value of OZ	Shows how much finished products are produced per unit of basic production means	Magnification

4.	Profitability of OZ	Rlake	Net profit / Average annual cost of OZ	Shows the efficiency of the use of fixed assets of this enterprise	Magnification
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Diagnostics of indicators of the efficiency of the use of components of the resource potential at UISP LLC "SANZA-TOP" are presented in the table. 2.14.

Table 2.14

Diagnostics of indicators of the effectiveness of the use of components of resource potential at UISP LLC "SANZA-TOP" for 2022-2031 \*

No p.p.	Indicator	31.12. 2022	31.12. 2023	Absolutely deviation	Tempo growth, %
1.	Armed forces	20.2	18.6	-1.6	92.1
2.	Fund capacity	0.07	0.014	- 0.056	20.0
3.	Fund return	12.01	25.8	13.79	214.8
4.	Profitability of OZ	0.17	0.6	0.43	352.9

On the basis of this table, we can analyze the data of the researched indicators at UISP LLC "SANZA-TOP" during 2022 - 2023. As we can see, the index of fund armament has a downward trend, which at the end of 2023 was 18.6. In addition, the cost of fixed assets per unit of products produced by the enterprise decreased by 80% or by 0.056. The inverse of the previous indicator is the fund return indicator, which doubled from 12.01 in 2022 to 25.8 at the end of 2023. This is a positive trend for this enterprise, because the number of products produced per unit of fixed assets has increased significantly. It is important to assess the profitability of existing fixed assets. The table shows that the growth rate of this indicator at the end of 2023 was 352.9% compared to 2022. In general, we can say that the efficiency of using the components of the resource potential at UISP LLC "SANZA-TOP" during 2022-2023. improved

One of the most important elements of the enterprise's resource potential is its employees.

The movement of labor resources at UiSp LLC "SANZA-TOP" during 2022-2023 was characterized by the following main indicators (Table 2.15).

The analysis of the movement of the labor potential at UISP LLC "SANZA-TOP" during 2022 - 2023 makes it possible to draw the following conclusions: in 2022, the company hired 7 employees, and the next year, almost twice as many - 13 people. This is a positive trend. As for the dropout rate, there is also an upward trend. In 2022, 5 people were laid off, and for the next year - 9. This is negative for the company's activities. What is important is that this did not significantly affect the total number of employees, because the total volume of labor personnel increased, which also causes an increase in the volume of production. The value of the indicator of the stability of the company's staff is somewhat negative. Since, in connection with the increase in staff turnover at UISP LLC "SANZA-TOP", the number of employees who worked all year decreased by 20%.

Table 2.15

The main indicators of personnel movement at the enterprise  
"SANZA-TOP" LLP UISP\*

No n/p	Indicator	2022	2023	Absolutely deviation	Tempo growth, %
1	Accounting average number employees	53	57	4	107.5
2	Employees are accepted	7	13	6	185.7
3	Employees left	5	9	4	180.0
4	Number employees, which worked all year (p1-p2-p3)	41	35	-6	85.4
5	Employment ratio (p2/p1)	0.13	0.23	0.1	176.9
6	Dropout rate (n3/n1)	0.09	0.16	0.07	177.8

7	Coefficient constancy composition enterprise personnel (p4/p1)	0.77	0.61	-0.16	79.2
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The next stage of assessing the potential of technical personnel is the determination of labor productivity indicators.

Table 2.16

The procedure for calculating labor productivity indicators at the enterprise

No p.p.	Indicator	Conditions Late	The formula for calculation	Economic content	Normative value
1	Yield on 1 work ing	IN Ave.	Volume of production Number of employees	Determines the amount of products produced by one average list an employee	Magnification
2	Labor intensity	Tp.	Worked time Volume production	Shows how many workers are needed for production unit.	Reduction

Diagnostics of the productivity indicators of the plant at UISP LLC "SANZA-TOP" during 2022-2023 are presented in the table. 2. 17.

Table 2. 17

Dynamics of labor productivity at the enterprise UiSP LLC "SANZA-TOP" in 2022-2023\*

No	Indexes	31.12. 2022	31.12. 2023	Absolutely deviation	Tempo growth,%
1.	Volume of production, thousand hryvnias.	14445.0	27493.0	13048	190.3
2.	The number of employees	53	57	4	107.5

3.	Worked time, human-hours	86073	93449	7376	108.6
4.	Output per 1 employee, thousand hryvnias (p1/p2)	272.55	482.33	209.78	176.9
5.	Labor intensity (p3/p1)	5.96	3.39	-2.57	56.9

Analyzing the indicators of labor productivity at the investigated enterprise, it can be said that in general, the situation in 2023 has improved somewhat, compared to 2022. As you can see, the volume of production has almost doubled from UAH 14,445,000 to UAH 27,493,000. At the same time, the number of employees increased, the rate of growth of the time worked by them increased by 8%.

It is known that there is an inverse relationship between production and labor intensity. That is why it is necessary to determine how labor productivity changed in 2023. at UISP LLC "SANZA-TOP".

Based on the determined data on the labor intensity of production, it is possible to calculate how production has changed, as well as the dependence of these two indicators on each other

It can be said that with a 56.9% reduction in labor intensity, production at the researched enterprise increased by 132.0%.

According to the obtained results, it can be said that the productivity of labor at the studied enterprise UISP LLC "SANZA-TOP" during 2022-2023 increased. This is manifested in an increase in the volume of production; increasing production, i.e. increasing the amount of products produced by one worker per unit of time; reduction of labor intensity, which is characterized by a reduction in the required number of workers for the production of a unit of the product.

Therefore, the indicators calculated above indicate a slight improvement in the overall condition of the investigated enterprise at the end of 2023 compared to the beginning of the analyzed period, that is, from 2022. But despite this, the enterprise should continue to monitor its activities and find ways to further increase the productivity of employees, the condition, efficiency of use and

movement of fixed assets, as well as to improve its competitiveness in this region.

## **Conclusion to Chapter 2**

The second chapter examines the production and economic activity of the research object, which is a joint Ukrainian-Spanish enterprise - the limited liability company "SANZA-TOP", the main participants of which are the limited liability company "Palma" on the Ukrainian side, and "Palma" on the Spanish side Spanish citizen Miguel Ángel Chicote and Ureta Wood Processing JSC.

The assessment of the financial and economic condition of the enterprise under study makes it possible to draw the following conclusions:

1. Indicators of financial stability: the autonomy indicator decreased by 0.015 at the end of 2013, which is a negative value, because the volume of own assets, due to which the company can repay its external debt, decreased; the indicator of financial dependence, which increased by 0.212; the rate of growth of the coefficient of financing of the enterprise at the expense of own capital decreased by almost 8%, and financing at the expense of borrowed funds increased by 0.212, i.e. by 8%; at the end of 2013, the volume of external liabilities increased.

2. Liquidity indicators: the coverage ratio increased by 0.09, i.e. by 8%. which is a positive value; indicator of quick liquidity, then there is a downward trend - almost three times, which is a negative trend; coefficients of absolute liquidity in 2022-2023. significantly lower than the normative value, which is a negative signal.

3. Profitability indicators: the coefficient of profitability of assets is down by 0.057; the coefficient of return on equity increased almost three times from 0.125 to 0.327; the growth rate of the profitability index of the enterprise is 176.9%. In

general, the situation has improved.

4. Indicators of business activity: the turnover rate of assets increased by 1.266; the growth rate of receivables at the end of 2023 was 250%, and payables - 157.8%; the turnover ratio of material stocks decreased from 4.741 to 4.102; the equity turnover ratio is also accompanied by an upward trend with a growth rate of 143.3% per year. In general, the situation worsened.

5. Labor productivity indicators have slightly improved compared to 2022. As you can see, the volume of production has almost doubled from UAH 14,445,000 to UAH 27,493,000. At the same time, the number of employees increased, the rate of growth of the time worked by them increased by 8%.

## **CHAPTER 3**

### **WAYS TO INCREASE THE EFFICIENCY OF USING THE RESOURCE POTENTIAL OF THE ENTERPRISE**

#### **3.1. Informational software processmanagement resource potential of the enterprise**

The real sector of the national economy consists of separate existing enterprises, which in turn include shops, departments, management, etc. Therefore, in order to improve the efficiency of the national economy, first of all, it is necessary to develop measures to increase the efficiency of the activities of individual industries, which depend on the business entities operating directly in them. In this regard, it is necessary to reform the activities of all micro-level subjects, that is, individual enterprises, which will significantly increase the efficiency of the economy along with the reforms already introduced at the macro-level.

The successful improvement of the management of the resource potential of UISP LLC "SANZA-TOP" is determined by a high-quality and in-depth analysis of the company's potential opportunities, as well as the presence of a detailed plan for their implementation in the future. It is also important to effectively organize the provision of reliable and accurate information for improving the resource potential, which occurs thanks to the organization of constant monitoring processes. In other words, the value of the information support system provided by monitoring is revealed in the permission to all authorized and interested persons who directly participate in the implementation of the developed strategy to increase the level of the resource potential of the enterprise under study. An equally important role is played by the effective regulation by these persons of the main

parameters of production activity, adjustment of projects that do not correspond to the developed goals of the enterprise. In addition, all interested persons must constantly be aware of all possible changes both in the external environment and inside the enterprise, which affect the general economic condition of the enterprise [13].

The resource potential management process at the researched enterprise is based not only on the received information, on the basis of which decisions are made, but also on the knowledge and skills of the managers who make these decisions. That is why the timeliness, accuracy and reliability of the received management information are among the key aspects that ensure the probability of achieving business goals, increasing the level of efficiency of economic activity and other competitive advantages.

It can be argued that the set of possible sources, means of collecting and processing the received information is one of the most important elements of the developed resource potential management system of UiSP LLC "SANZA-TOP". In addition, it is believed that this set of sources and means, which is expressed in the form of a monitoring system, can be an information basis for further improvement of the resource potential of the enterprise under study. It should also be noted that corporate information systems, which provide an opportunity to forecast and plan the production and economic activities of the enterprise, have become widely distributed in the recent period of time. But, as a rule, they are highly specialized and track a rather small set of indicators. Practically all developed monitoring systems are retrospectively oriented and do not allow analyzing the main parameters of the resource potential of the economic entity, because most of them are financial indicators. This necessitates the use of more complex surveillance systems that provide an opportunity to perform in-depth data analysis and synthesis of management decisions [23]. Thus, this situation necessitated the introduction of a multi-level monitoring system to further increase the level of the enterprise's resource potential.

Given the fact that various types of organizational structures are

implemented at multi-sector enterprises, the monitoring and information systems that are included in their composition will also have their own specifics. That is why it will be appropriate to consider the main aspects and essence of monitoring systems, in order to describe and improve the process of developing a monitoring system for increasing the resource potential of Sanza-Top LLC. The wide scope of application of this concept caused some ambiguity in defining the essence of monitoring. In a broad sense, the concept of monitoring can be interpreted as one of the methods of providing the necessary information to the upper echelons of management for certain individual types of business activity. What is more, this information can be considered from the point of view of compliance with the achievement of specific results or defined goals. At the same time, the form and content of the obtained results of the monitoring process are determined taking into account the information needs of all its participants, i.e. the company's specialists and its managers, who participate in the monitoring process. Diagnostics can be carried out in general at the level of the economy of a separate country, in sectoral and regional aspects. It can also determine the place of a specific customer enterprise in a certain industry, analyze its financial condition over a certain period of time, etc. Monitoring is a research tool that provides, in one way or another, regular recording of the state of processes that occur in the sphere of interests of the object of management and is able to form an informational basis for making management decisions. In our opinion, the main thing in monitoring is not to cover as many industries, spheres or regions as possible,

In the modern conditions of economic development, the exchange of analytical assessments of various experts regarding the economic activity of enterprises of one or another industry can become a solution to the main problem of replenishing the lack of information. Regular implementation of monitoring provides state statistics with performance indicators of all existing enterprises. But monitoring cannot replace statistics, and its results must be compared with state statistics. Only in this case will it play the role of a full-fledged tool of economic analysis. One of the key characteristics of monitoring is that it is able to quickly

collect data on complex phenomena and processes, which are described by a small number of important indicators, which are necessary for dynamic and operational diagnostics of the state of the enterprise. From here,

The resource potential management system of an industrial enterprise is a complex management process integrated into the general management system of the enterprise, subordinated to the strategic goal of resource potential management and oriented towards achieving the strategic and operational goals of the development of the enterprise in general and increasing the effectiveness of the enterprise in particular. The concept of resource potential management is formed within the strategy of increasing the effectiveness of the enterprise's activity, which determines their close relationship (Fig. 3.1).

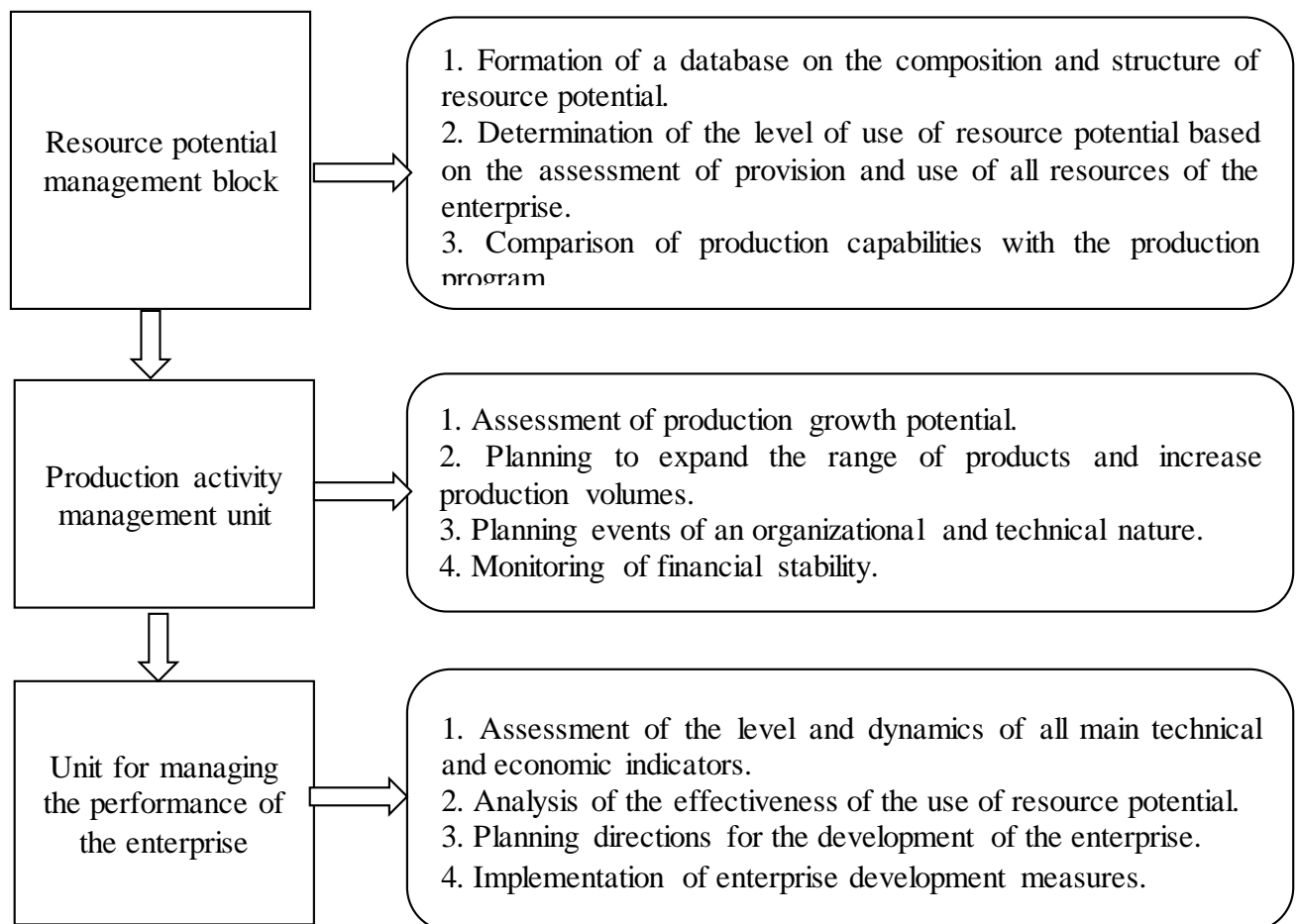


Figure 3.1. Formation of the concept of resource potential management of the enterprise

Therefore, the management of resource potential is the basis of ensuring the competitiveness of the enterprise, and we consider it as a set of opportunities and reserves for the development of the enterprise when using the system of influencing factors that are both inside the enterprise and outside it.

The resource potential of the enterprise has a dynamic form, it changes over time depending on the conditions, therefore the management of the resource potential of the enterprise does not have a clearly defined time frame (Fig. 3.2.).

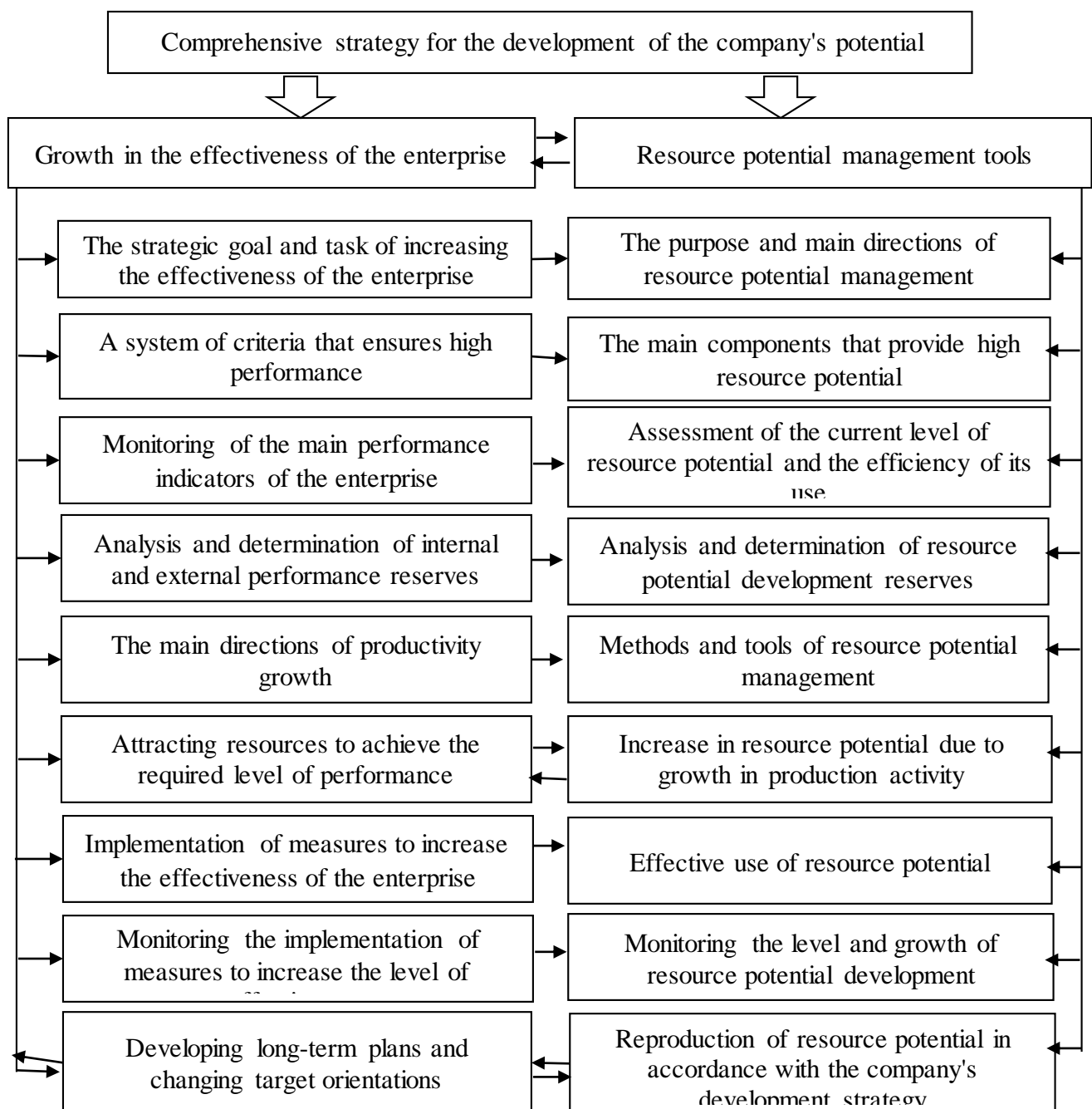


Fig. 3. 2. The impact of resource potential management tools on the effectiveness of the enterprise

The mechanism of development of the enterprise's resource potential must clearly and organically fit into the enterprise's management system and be specified by a specially formed management system that is subordinate to the established mission of the enterprise.

Regarding the recommendations to the enterprise, it should be noted the avoidance of risks in production. To reduce the degree of risk, the following methods (methods) are used: external optimization methods (risk reduction). internal methods of optimization (risk reduction). The first include: risk distribution; external insurance. Others include: limiting; diversification; creation of reserves (stocks); obtaining additional information.

In general, the risk management process consists of the following stages: risk analysis; choice of methods of influence on risk; decision-making. We offer a step-by-step algorithm for implementing the risk management process (Fig. 3.3).

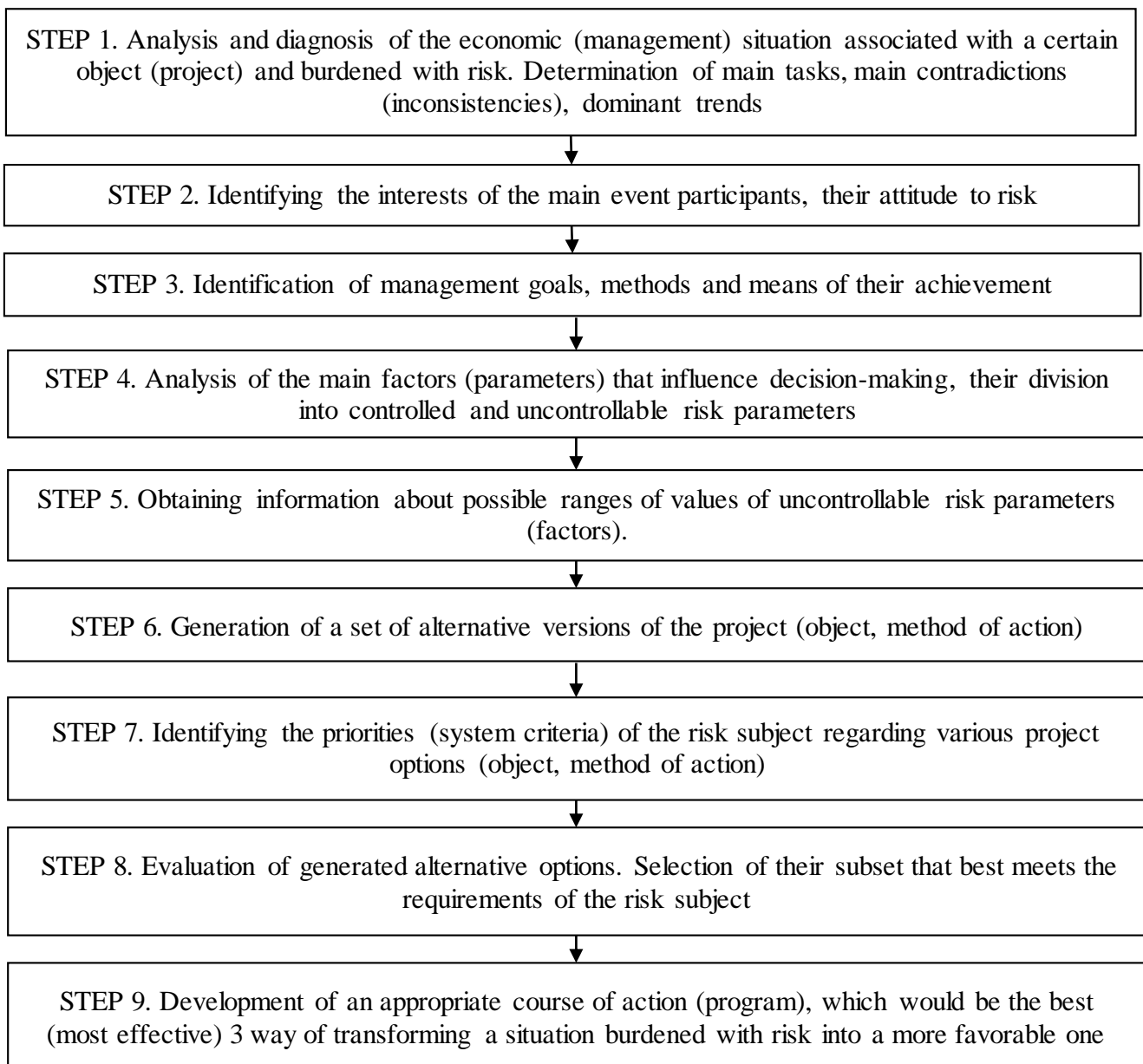


Fig. 3.3. Step-by-step algorithm for the implementation of the risk management process of Sanza-Top LLC

The effectiveness of the formation and implementation of strategies for improving the management of the resource potential of UISP LLC "SANZA-TOP" in conditions of uncertainty of the influence of the external environment as a component of the general strategy of economic development should be consistent with the goals and directions of the financial strategy. In turn, the financial strategy has a significant impact on the general economic strategy of the enterprise. The

stages of the process of formation and implementation of strategies for improving the management of resource potential of UiSP LLC "SANZA-TOP" are shown in figure 3.4.

According to the algorithm of forming the financial strategy of the enterprise, it is influenced by the macro- and micro-environment as well as the immediate environment. Having analyzed the indicators of the influence of these factors, UiSP LLC "SANZA-TOP", it is necessary to conduct a rating assessment of strategy options, identify resource opportunities and only after that choose an appropriate financial strategy, develop it taking into account financial opportunities. During the implementation of the strategy, it is quite important to determine those responsible for the implementation of this financial strategy and the terms of its implementation. But in the course of implementation, the strategy must be adjusted and flexible depending on the situation in order to obtain the most positive result. During the implementation of the strategy, all stages of the implementation of the corresponding strategy must be monitored, especially in conditions of crisis and constant lack of financial resources.

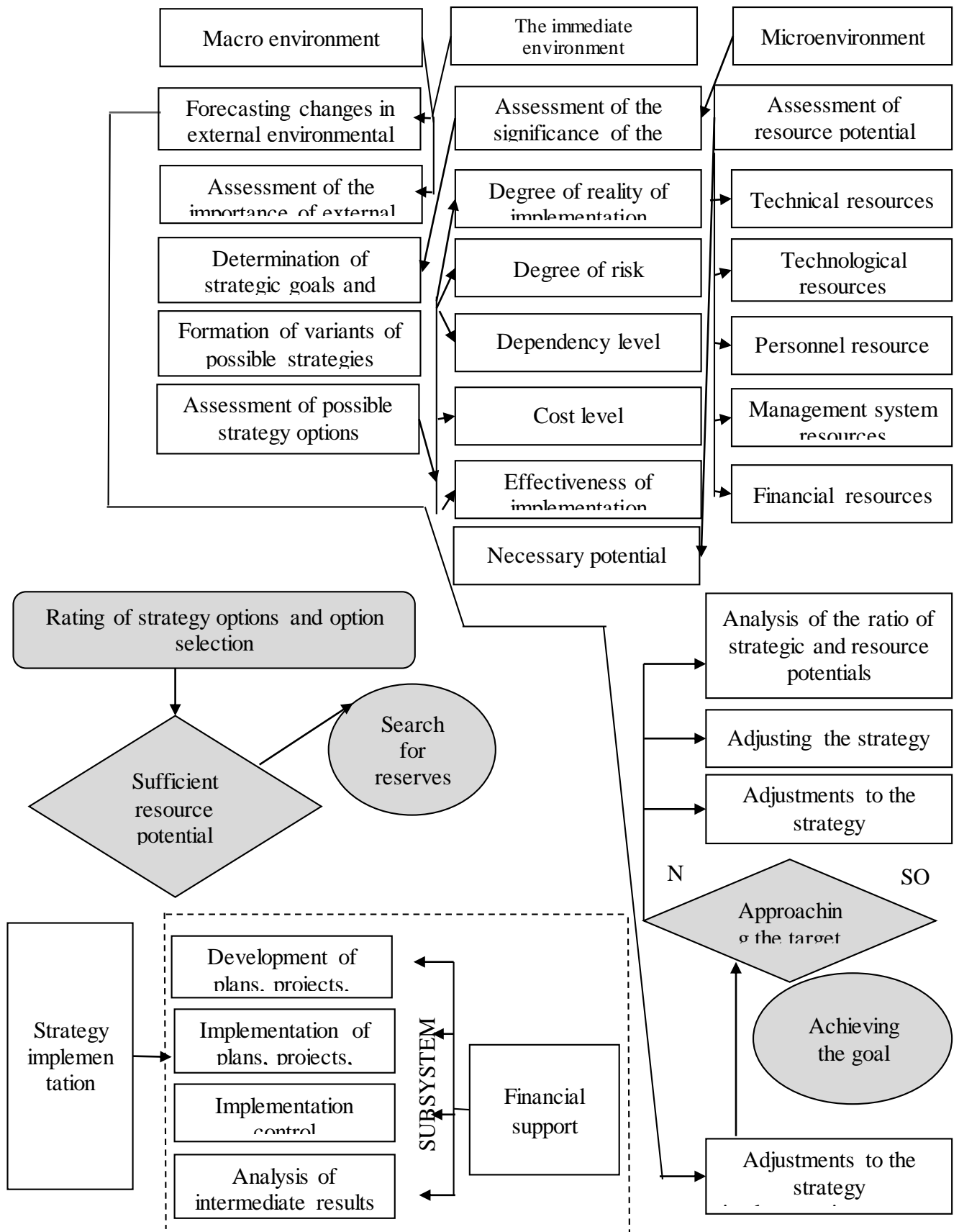


Fig. 3.4 Formation and implementation of strategies for improving the management of resource potential of UiSP LLC "SANZA-TOP"

It is necessary to always remember the consequences of the risk. The practical implementation of this principle involves an assessment of the risk inherent in the company's activities and an assessment of the impact of a risk event on the life of the Sanza-Top LLC.

In our opinion, regardless of the significant use of monitoring processes in both practical and scientific activities, its internal peculiarity is expressed in unique principles and properties. In other words, the organization of monitoring is related to the definition and selection of the optimal combination of various forms and types of monitoring, taking into account the specifics of a specific situation. The most important role in this process is played by the selection of the main indicators for their further inclusion in the developed monitoring system. For certain types of monitoring, thanks to which indirect measurement is carried out, a significant problem is the achievement of high-quality tools, the definition of evaluation criteria, indicators and indicators, the direct measurement process, adequate interpretation and processing of statistical results

One of the ways to optimize monitoring can be the division of this system into separate groups and a more detailed study according to a specific user. Within the framework of each of the groups, problems of providing and disseminating information obtained as a result of monitoring activities, as well as problems of paying for its implementation and organization, are solved. It is considered appropriate to distinguish three groups.

The first group includes types of monitoring that are focused on society as a whole. The number of such types of monitoring, the results of which are aimed at such an audience, is small. Users usually get acquainted with the results of the conducted monitoring through mass media (mass media), including electronic ones. As a rule, payment for this type of monitoring activity is carried out through the budget financing system.

The second group includes types of monitoring focused on individual specialists of certain industries. This group is the largest. This includes most

functioning monitoring systems. Also, the formed groups of specialists to whom the results of each conducted monitoring are assigned can be small and quite numerous. The most common ways of distributing the information obtained as a result of this type of monitoring are specialized publications, including the Internet, subscription, etc. Payment is made directly by users, each of whom pays only a certain part of the incurred costs.

The last group includes those types of monitoring that provide the information needs of certain links of the management system. In the literature, not much attention is paid to the types of monitoring included in this group. But the genre of the printed edition itself has a fairly wide range of uses.

Taking into account the main principles of analysis and evaluation of the management system, two main types of monitoring are distinguished. The first type involves the implementation of the main tasks of functioning, the second type is aimed at the implementation of development tasks.

The main reasons for the termination of the operation of a separate implemented monitoring system can be:

- the monitoring object can independently suspend its existence;
- for the monitoring system, the monitored object loses its danger and ceases to be of interest.

Objects of the monitoring process can be both complex aggregates (communications, mass media, market conditions, etc.) and simple objects (conducting a competition for the right to receive a state contract, etc.). Moreover, the complexity of the monitoring system and the object of observation are completely independent. But despite the significant differences in the monitoring systems, there is something in common that unites all these slightly different objects.

The creation of a monitoring system for increasing the level of resource potential of the enterprise under study involves, in our opinion, the formation of an information space that will greatly facilitate the solution of managerial, economic and administrative tasks of managing the development of resource potential. That

is, in order to improve the functioning of the enterprise's resource potential management system, there is a need to develop an information infrastructure based on appropriate information technologies. That is why it is expedient to create informational data banks that will contain structured reference, normative, factual and other types of information. Effective means of diagnosing business and other information should be used to process the received information. Solving all necessary tasks is achieved thanks to the integration of separate information technologies, which, in turn, allow to combine into a complete system information projects that already exist and those that are just at the stage of development (systems, subsystems, technologies, components, flows, resources, etc.). In other words, the information management of UISP LLC "SANZA-TOP" should ensure the prompt provision and use of data on various areas of its activity, control, and exchange of operational information. One of the most common ways of providing the necessary information to all participants in the management process is the creation and use of information funds. The inclusion of information funds in the process of managing the development of the resource potential of the enterprise under study led to the development of an effective information exchange technology in the monitoring system, on the basis of which a single information space is created (Fig. 3.5).

At the same time, modern ways of transferring the necessary information between separate centers of responsibility are beginning to play an increasingly important role; introduction of new technologies of the resource process using computer systems; methods of access to remote data banks, which contain relevant information. Scientific and technical information is already distributed in electronic form or through national and international data banks and computer networks, and not as before - on a paper medium (magazines, scientific and technical reports). To intensify this process, it is necessary to implement measures aimed at strengthening the role of computer networks in providing the resource process with information [84].

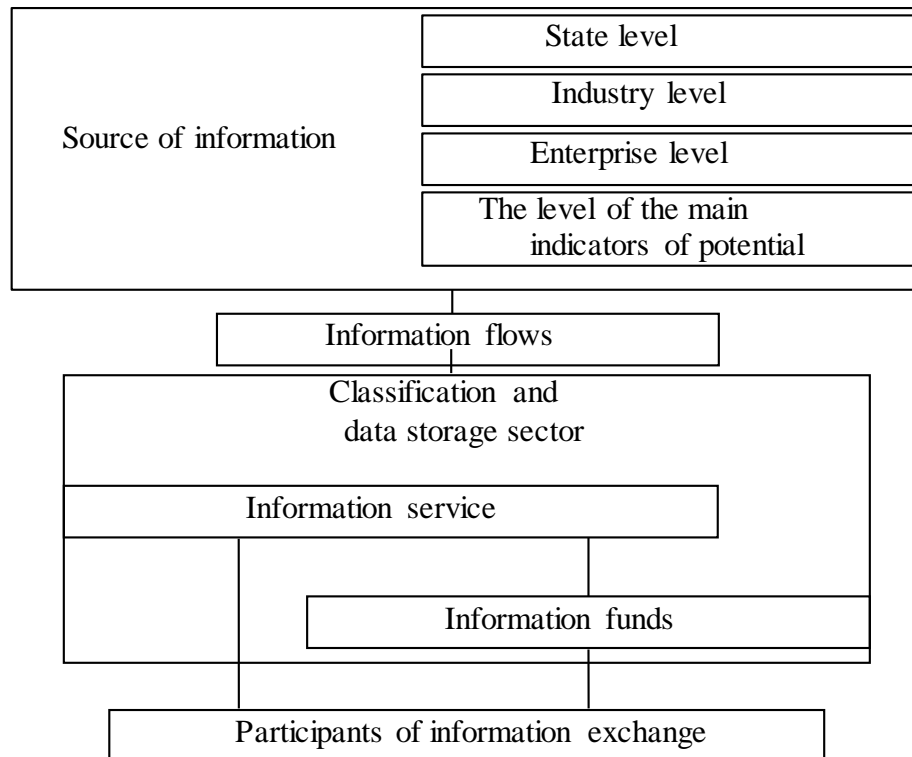


Fig. 3.5. The structure of the information space of the system for monitoring the development of the resource potential of the Sanza-Top LLC

The basis for improving the effectiveness of the monitoring system for increasing the resource potential of the enterprise under study is the introduction of automation of information storage, processing and distribution, as well as the use of effective information technologies. Therefore, the information space of the system for monitoring the development of the resource potential of the enterprise is an environment for the circulation of information flows, physical means of its further functioning, support and development (Fig. 3.6).

The formation of the information space of the system for monitoring the development of the resource potential of an industrial enterprise can be based on the use of a set of methods for processing the received information, transforming the state and characteristics of its carriers in information processes. The information technologies used at the same time include:

- methods of creating information flows and funds;

- the network of routes for the receipt of information;
- hierarchical model of communication relations;
- channels of movement of the necessary information.

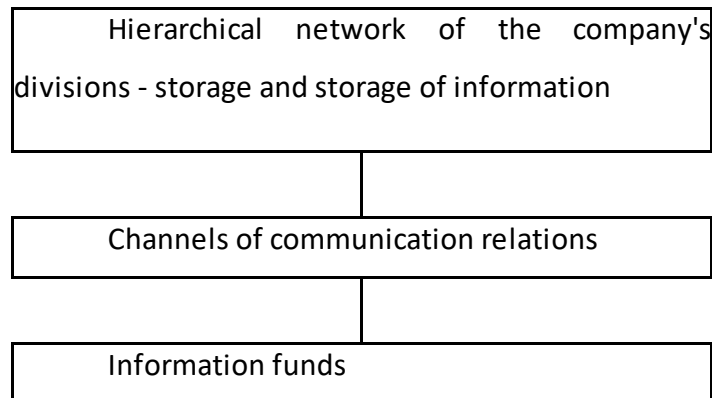


Fig. 3.6. Components of the information space of the monitoring system for increasing the level of resource potential of the enterprise.

The essence of the proposed technology is that:

- create a catalog system;
- create information funds;
- to provide systematic service users together with fulfillment of one-time requests;
- use feedback.

A feature of the information space of the resource potential development monitoring system of the enterprise is the presence of multidirectional flows of information that ensure its consumption, accumulation and extended reproduction. The unified information space ensures the achievement of the goal and established tasks, which are set before the monitoring system for improving the resource potential of an industrial enterprise [89].

Information flows are organized in such a way that the thematic unity of the provided information is not violated, the functional purpose of the information is preserved, the content of the available materials meets the needs of a separate category of all information users. It is also important that each information flow

should correspond to the formed purpose. After the formation and stabilization of the information space within the investigated enterprise, the creation of the system for monitoring the development of resource potential can be started.

In our opinion, monitoring, being a tool for managing an enterprise and improving its resource potential, should include ensuring, in one way or another, regular monitoring of the required number of processes, according to a predetermined set of indicators that can form an information basis for making management decisions. That is, it can be concluded that the monitoring of the resource potential of the enterprise ensures the solution of the following interrelated tasks:

1. Identification of information relationships between indicators characterizing the state and trends of strategic development of the enterprise's resource potential and its elements.
2. Establishing an information link between the parameters of economic statistics, necessary for the identification and verification of the mathematical model.
3. Improvement of information relations.
4. Organization of the user interface based on the use of methods of state analysis and forecasting of given parameters [15].

Three levels of hierarchy are used in the monitoring system, which allow taking into account the most comprehensive set of indicators that affect the effectiveness of management of the main indicators of resource potential development. At the first level, monitoring of the enterprise's external environment is carried out, which allows obtaining information about potential costs for content and maintenance of all groups of indicators for assessing the level of resource potential. The second level is intended for internal use, within its limits, specific indicators are evaluated, as well as an assessment of trends in the development of the enterprise's resource potential. The third level is the closest to the enterprise, on which specific management recommendations are formed, based on an expert assessment of the size and dynamics of the indicators of the degree of achievement

of the strategic goals of the enterprise, as well as objective data obtained at the previous stages about the state of the external and internal environment of the UISP LLC "SANZA-TOP" of the enterprise. On the basis of the information received from the monitoring system, various management decisions can be made to optimize the development of the enterprise's resource potential. That is, the monitoring system is an information base for planning and forecasting the optimal values of indicators of the development of the enterprise's resource potential.

### **3.2. Directions improvement using resource potential enterprises**

An important issue that should be resolved in order to improve the efficiency of the use of resource potential at the enterprise is the development and implementation of certain economic management mechanisms. This, in turn, requires in-depth research into various forms and methods of resource potential management that would correspond to modern adequate management conditions.

The issue of effective management of resource potential requires further study. However, the following general directions for improving the resource potential management system are highlighted: development of measures to improve the organizational structure of resource potential management; improvement of the system of accounting and control over indicators of resource potential, which will lead to optimization of management organization and business processes; improving the organization of management of available production resources and stocks; improving the quality of manufactured products and improving the processes of innovative activity of the enterprise under study.

As you know, every enterprise has a certain level of resource potential, which was achieved by it in the process of direct operational activity. Provided that the enterprise rationally uses all its available resources and effectively organizes the production process, the resource potential of the enterprise is high. But it

should be noted that quite often with a significant level of resources available to the enterprise, it is unable to establish a harmonious work process, or vice versa, which leads to a decrease in the level of resource potential [20]. That is why every enterprise is looking for ways to increase the resource potential to a high level.

In the economic literature, two main directions of increasing the resource potential are distinguished: external, which involves attracting additional resources to the enterprise from the outside, and internal, which is the search and implementation of internal reserves available to the business entity. In accordance with this, a program was developed to improve both the internal and external efficiency of using the enterprise's resource potential (Fig. 3.7).

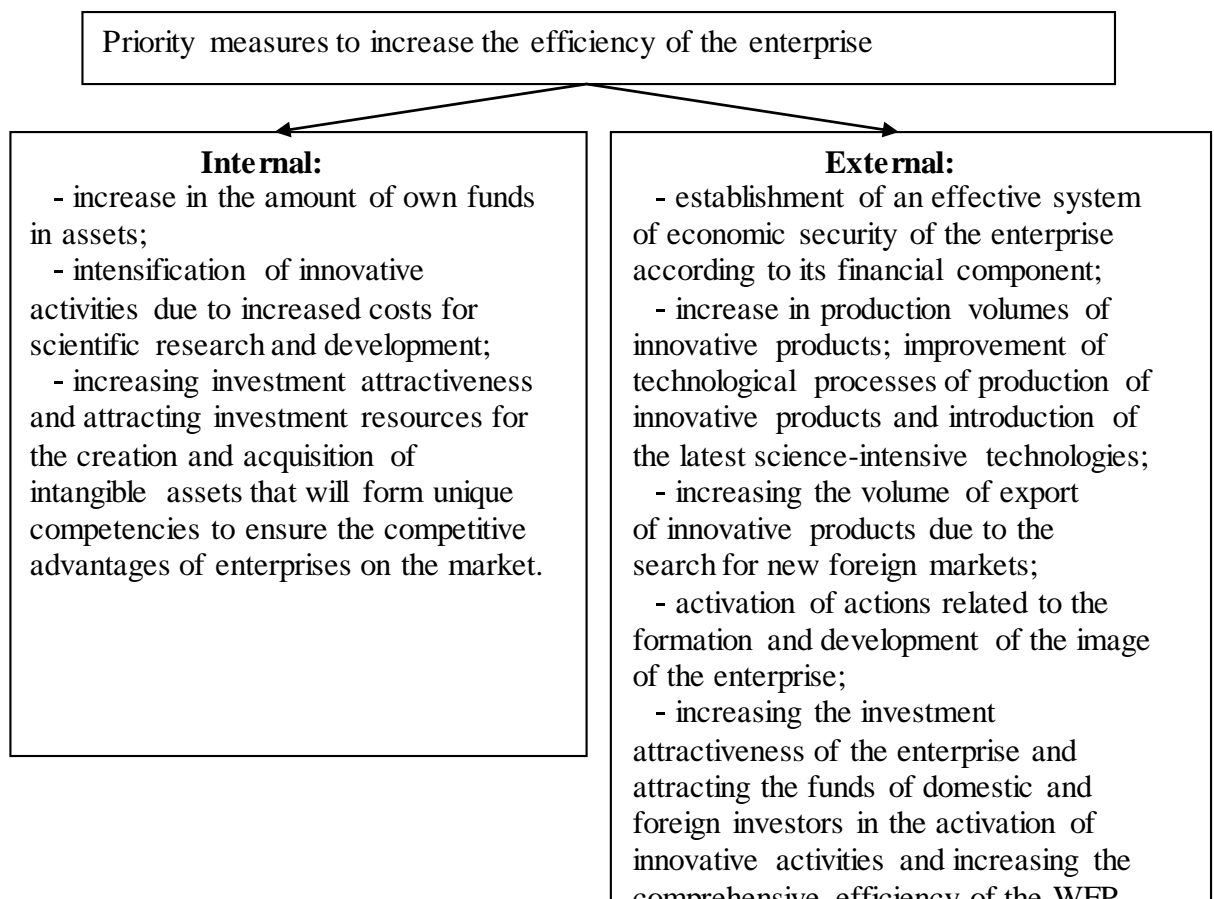


Fig. 3.7. Measures to increase internal and external efficiency at the enterprise \*

\*Note: composed on a dream: [10]

An economic analysis of the company's economic activity is conducted annually at Sanza-Top LLC. It is conducted by employees of the economic

department and an accountant-financier at the request of the head of the enterprise in order to make effective management decisions.

Ways of increasing the resource potential are a set of certain driving forces and factors that lead to an increase in its level. The main ways of increasing the resource potential at UISP LLC "SANZA-TOP" are shown in fig. 3.8.

As already mentioned, the resource potential of any level at the enterprise depends on the interaction of all the resources that directly provide it, and therefore, increasing the resource potential consists in a more improved organization of the use of available resources.

Based on our research, it is known that the state of resource potential at UISP LLC "SANZA-TOP" during 2022-2023 does not correspond to a high level. In this regard, the enterprise under study needs to improve its management methods, in particular, to increase the level of its resource potential.

One of the most important indicators of improving the level of efficiency of the introduction of fixed assets available at the enterprise into production is an increase in the volume of products manufactured by it, works performed or services provided. The main factor in improving the efficiency of fixed assets is their technical improvement and renewal. The enterprise should accumulate the minimum level of technology that would ensure further technical self-development. In addition, it is important to observe the achievements of the NTP, which in turn increases the level of automation and mechanization of the resource process, contributes to increasing the productivity of labor personnel and ensures savings in material costs. That is why it is necessary to create technical structures at the enterprise that will have the opportunity to accumulate innovations.

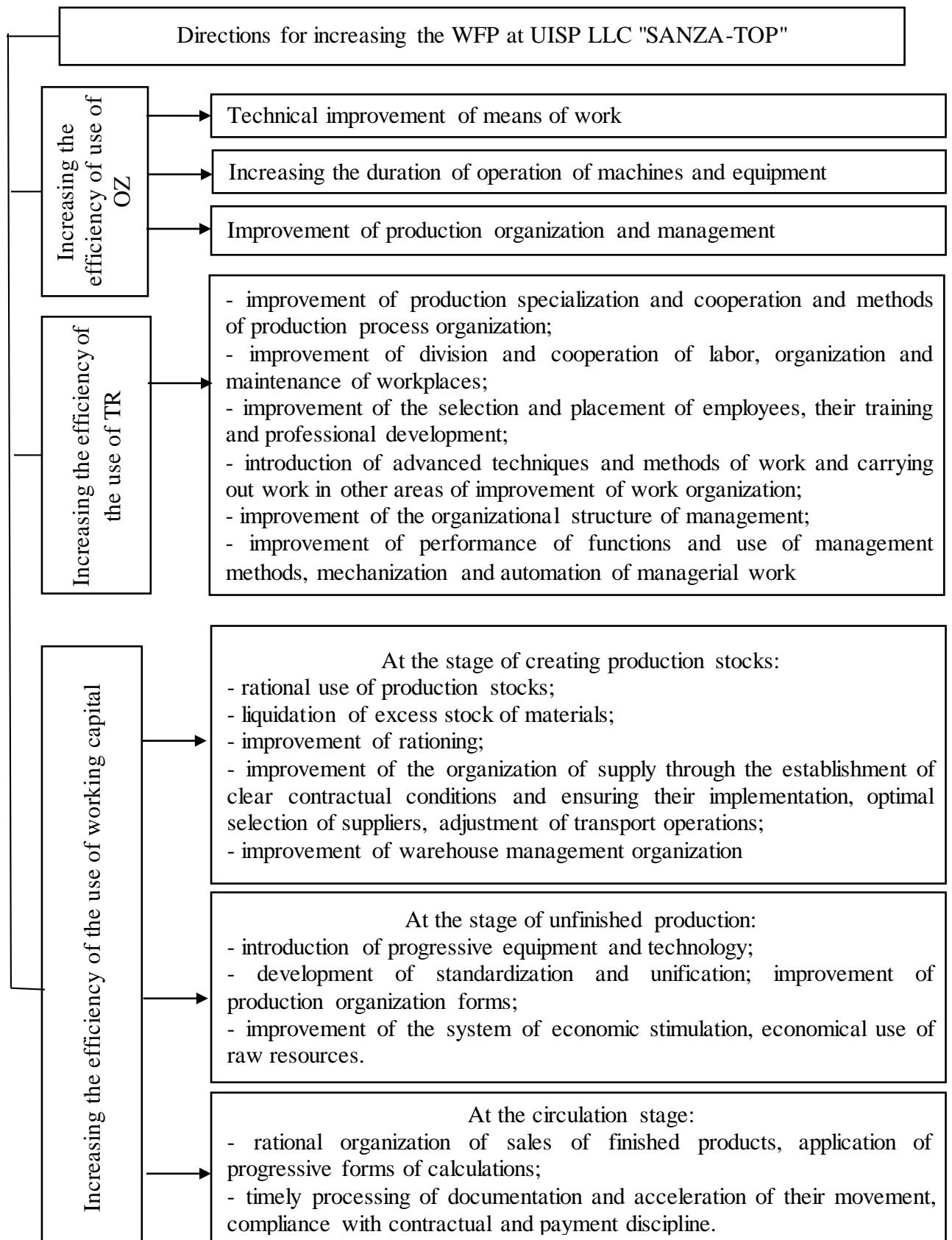


Fig. 3. 8. Ways to increase resource potential at UISP LLC "SANZA-TOP"

In general, three main groups distinguish the set of directions for improving the use of fixed assets of the enterprise. The first large group is:

- technical rearmament thanks to automation, as well as the introduction of flexible systems into production;
- modernization of existing equipment and replacement of outdated technologies in accordance with NTP;
- ensuring the mechanization of auxiliary and service industries;
- improvement and development of invention and rationalization.

Ensuring an increase in the duration of use of existing machines and equipment occurs at the expense of:

- liquidation of non-working equipment from the enterprise;
- reducing the time allocated for equipment repair;
- reduction of equipment downtime.

The third group - improving the organization of production and its management, is:

- increasing the design productivity of fixed assets that were put into operation by the enterprise;
- implementation and organization of scientific work at the enterprise;
- improvement of provision of the resource process with material and technical resources;
- introduction of modern computer technologies into production, thanks to which production management is improved;
- assistance improvement efficiency production on basismaterial interest of labor personnel [113, 90].

The second important structural element of the enterprise's resource potential is its labor resources. After all, a high-quality workforce ensures an improvement in labor productivity, and therefore contributes to an increase in the level of resource potential. It is possible to increase the level of resource potential at UISP LLC "SANZA-TOP" by improving the efficiency of the use of employees thanks to the following conditions:

- satisfaction of all social needs of the workforce;
- improving the level of qualification of employees;
- improvement of the conditions for the selection of employees, who must possess such basic qualities as: discipline, adaptability, professional mobility, innovativeness, and the ability to respond to various stimuli;
- improvement of social and labor relations between employees of the enterprise and its owners;
- improvement of working conditions;
- development and implementation of work and rest regimes in the production process;
- organization of a favorable microclimate in the workforce [96].

In order to increase the level of resource potential of Sanzatop LLC, the enterprise should establish the optimal number of necessary personnel and the structure of the management apparatus. To ensure the uninterrupted operation of the production process, the enterprise needs to determine the number of employees of the existing production department in accordance with established standards and according to its real needs, taking into account modern business conditions.

It is possible to improve the existing system of accounting and control of the most common indicators of resource potential at the investigated enterprise thanks to the implementation of an effective system of motivation of the labor team, planning, and internal control. Wide and comprehensive introduction of new computer technology, development of computer technologies, use of modern software in the production process, including information and management technologies [92] is important.

Decision-making on the issues of geographical diversification of sales of UISP LLC "SANZA-TOP" is carried out on the basis of financial planning, which is an integral part of the business plan of the project of geographical diversification of UISP LLP "SANZA-TOP" in the countries of the Mercosur association. The forecast of the effectiveness of geographical diversification of UISP LLC "SANZA-TOP" for 2023-2028 is summarized in the table. 3.1.

Table 3.1

Forecast of the effectiveness of geographical diversification of UiSP LLC  
"SANZA-TOP" for 2023-2028, thousand UAH

Indicator	Years					
	2023	2024	2025	2026	2027	2028
Export revenue	28880	29190	30919	31243	33107	33447
Cost of production	15595	15471	16727	16965	18043	18296
Selling expenses	183.7	192.9	202.5	212.6	223.2	234.4
The full cost of export products	15778.7	15663.9	16929.5	17177.6	18266.2	18530.4
Export effect	13101.3	13526.1	13989.5	14065.4	14840.8	14916.6
Export efficiency coefficient	2.20	2.16	2.21	2.22	2.23	2.24

If  $E_{ek} > 1$ , then export is effective. The higher the value of the coefficient, the higher the efficiency of the export of goods. According to the table 3.11 export revenue will grow mainly due to the growth of the US dollar exchange rate, the cost price of exported products is also adjusted to the exchange rate. The expenses of UiSP TzOV "SANZA-TOP" include loading on the first transport, delivery to the main carrier, and sales costs are also taken into account.

In order to compare all three options, according to which the project can develop, we will conduct an analysis of investment efficiency, which is given in table 3.2.

Table 3.2.

Analysis of the effectiveness of investing in the project of geographical diversification of UiSP LLC "SANZA-TOP" under all development scenarios

Indexes	Pessimistic	Optimistic	The most likely
Amount of invested	13790	17345	15779

funds, thousand UAH.			
Period of operation and project, years	6	6	6
Discount rate	27%	23%	25%
Total cash flow, including:	48019	60984.5	69521.1
2023	8827	11226	13101
2024	8994	11472	13234
2025	9681	12270	14021
2026	9892	12527	14159
2027	10627	13490	15006
2028	10849	13760	15152
Present value of cash flows over the entire investment period	21146.8	30521.4	32654.5
NPV net present income	7357	13176	16876
Profitability index	1.53	1.76	2.07
Average annual amount of cash flow in real value	3524.5	5086.9	5442.4
Payback period	3.9	3,4	2.9
Internal rate of return	0.40	0.38	0.43

Thus, based on all possible risks to which the project may be exposed, and which affect the future results of the activities of UiSP LLC "SANZA-TOP" for all three options, the permissible values of the indicators were obtained. So, in the event of a pessimistic forecast, the profitability index will be 1.53, and its payback period will be 3.9 years, and in the event of an optimistic forecast, the profitability index will be 1.76, and its payback period will be only 3.4 years. According to the most likely forecast, the profitability index will be 2.07, and its payback period will be 2.9 years. It is necessary to rely on these data when designing, and when critical events occur, it is necessary to adjust the project. So, the application of

methods for modeling the forecast indicators of the geographic diversification project of UISP LLP "SANZA-TOP" in three forecasts and the implementation of constant monitoring of project implementation with risk assessment and the selection of ways to avoid these risks will significantly increase the probability of obtaining positive results from the project of geographic diversification of UISP LLP "SANZA-TOP" ". Therefore, it is through management that decisions should be made regarding the diversification of the company's activities, and this is the direction of increasing the efficiency of activities in general and managing the resource potential of UISP LLC "SANZA-TOP" in particular.

"SANZA-TOP" LLC needs to improve the use of its working capital. Therefore, one of the primary tasks of this researched enterprise is to ensure the effective use of its working capital. It is important that their circulation at all stages is accompanied by acceleration and also corresponds to modern conditions. This makes it possible to save significant amounts of money and increase the volume of manufactured products and their sale without additional financial investments.

It is worth noting that production waste is not fully utilized at UISP LLC "SANZA-TOP". In the woodworking workshop, during the production of sawn timber, sawdust is formed as one of the types of waste. But if you buy a ZRN-51 machine made in Latvia, you can make consumer goods. This machine processes waste from production into boards, bars and other lumber, usually of a lower grade, but which is nevertheless successfully purchased in this region by the rural population. This will allow solving two important problems: more complete use of raw materials and additional profit.

Carrying out a series of measures to increase the technical level of production contributes to more efficient use of the active part of the main production assets, increases labor productivity, and contributes to the deepening of the degree of processing of wood raw materials.

An important tool for improving the resource potential management system of "SANZA-TOP" is the introduction of an automated system for collecting and processing the necessary economic information. This contributes to the formation

of a rational structure of the management apparatus at the enterprise and its more effective use for production purposes. The functioning of this system provides an opportunity to improve the management culture and frees all specialists and managers of the enterprise from manual labor to collect information and directly process it, shortens the development and approval of management decisions, and improves their quality. Information support for the management of the production process is considered in question 3.1.

In modern conditions, the issue of increasing the level of resource potential is the most sensitive for almost all business entities. First of all, this is due to the fact that at almost all of the state and private enterprises, the available production facilities somewhat do not meet the time requirements. This negative trend is primarily related to the lack of necessary financing, which is necessary for the restoration of the main production assets. After all, investments are the most influential factor in the innovation process, which is accompanied by progressive structural shifts [33].

The transition to an innovative type of enterprise existence is one of the most important strategies for its development. The usual application of innovative technologies in the production process leads to an increase in the potential of the business entity and its competitiveness. This innovative strategy for the development of the resource potential of an industrial enterprise makes it possible to efficiently produce products by rationally using available resources, to slightly reduce the volume of incurred costs per unit of produced products, taking into account certain limitations (economic, social, etc.) [30].

### **Conclusion to Chapter 3**

Chapter 3 presents ways to improve the efficiency of using the resource potential of the enterprise under study.

The successful improvement of the management of the resource potential of UISP LLC "SANZA-TOP" is determined by a high-quality and in-depth analysis of the company's potential opportunities, as well as the presence of a detailed plan for their implementation in the future.

Monitoring is a multifactorial process that has its own specific features and trends, socially determined institutional factors (production, legal, management), and provides the solution of interrelated problems both at the macro level and at the micro level. In the process of monitoring, the objects of observation are the interaction and relationships of the enterprise with its external environment, as well as the socio-economic relations taking place in it.

Monitoring of the resource potential of the enterprise ensures the identification of information relationships between indicators characterizing the state and trends of the strategic development of the resource potential of the enterprise and its elements; establishment of an information link between parameters of economic statistics necessary for identification and verification of a mathematical model; improvement of information relations; organization of the user interface based on the use of state analysis methods and forecasting of given parameters.

There are two main directions of increasing the resource potential: external, which involves attracting additional resources to the enterprise from the outside, and internal, which represents the search and implementation of internal reserves available to the business entity.

One of the most important indicators of improving the level of efficiency of the introduction of fixed assets available at the enterprise into production is an increase in the volume of products manufactured by it, works performed or

services provided. The main factor in improving the efficiency of fixed assets is their

technical improvement and updating. At the enterprise, it is necessary to create technical structures that will be able to accumulate innovations.

In order to increase the level of resource potential of Sanzatop LLC, the enterprise should establish the optimal number of necessary personnel and the structure of the management apparatus.

Wide and comprehensive implementation of new computer technology, development of computer technologies, use of modern software tools, including information and management technologies, in the production process is important.

An important tool for improving the resource potential management system of "SANZA-TOP" is the introduction of an automated system for collecting and processing the necessary economic information. This contributes to the formation of a rational structure of the management apparatus at the enterprise and its more effective use for production purposes.

## CONCLUSION

In the course of writing this thesis, the theoretical foundations of the formation of the resource potential of an industrial enterprise were investigated and the main ways of increasing the efficiency of its use were proposed. The conducted research makes it possible to draw the following main conclusions:

1. The resource potential of the enterprise is one of the most important among all types of potentials and takes a leading place in determining all the possibilities of the enterprise for development. Without realization of resource potential at the enterprise, other types of potential (economic, strategic) cannot be realized. The resource potential should be understood as a set of interconnected and interacting at the stages of formation, use and renewal of labor, material and technical, informational, organizational-management and financial resources of a firm, industry, region or country, which are used for the production of various types of products and services, designed to meet the growing needs of individuals and society as a whole.

The main approaches to considering the essence and content of the concept "resource potential" is resource and productive, and the main structural elements of the resource potential of an industrial enterprise are means of production (means of work, objects of work), working capital and technical personnel.

2. Resource potential is a complex system, so the level of efficiency of its use at the enterprise can be characterized by a set of a significant number of indicators. They include loading indicators of the necessary elements of the potential, which determine the entire forecast development of the total potential.

Diagnostics of the enterprise's resource potential is based on three main components: assessment of factors that directly affect the resource potential; determination of the most significant objects for assessment; development of a special methodology for evaluating indicators characterizing resource potential.

3. A methodical approach to the assessment and management of the potential of a business entity consists in its determination, use, evaluation, and also its growth by accelerating production processes that increase its realization capabilities.

At present, various methods have been developed for the assessment and formation of the value of the resource potential at the enterprise. As you know, the diagnosis of all elements of the company's potential is most often performed according to the cost estimate. It is important that there is no single methodology for analyzing the resource potential of an industrial enterprise in the economic literature. But it is traditional to define the methodical approach as a combination of three main approaches: effective (income), comparative (market) and cost or property.

4. The object of research in the thesis is a joint Ukrainian-Spanish enterprise - limited liability company "Sanza TOP" created in accordance with the Laws of Ukraine and the Constituent Agreement by combining the property of the Participants. Currently, the main activity of the enterprise is sawmilling and planing production, in particular, the production of sawn wood.

2022 was a crisis year for the company UiSP LLC "SANZA-TOP". If in 2023 the enterprise was a leader in the production of woodworking products in the region, and the volume of production was 17,102 thousand hryvnias, then in 2022 this indicator was extremely small and amounted to UAH 2,789 thousand, it decreased by 83.7%. The enterprise produced the lowest level of output compared to other competing enterprises.

5. The assessment of the state of the object of research was based on indicators of the financial and economic state and indicators of the resource potential of the enterprise. The main elements of the assessment of the financial and economic condition of the enterprise are indicators of solvency and liquidity of the enterprise, indicators of profitability and business activity.

Indicators of financial sustainability at the investigated enterprise have a

negative trend. There is a slight deviation from the normative values. A similar situation is observed in the calculation of liquidity indicators, which is a negative signal for the enterprise. A significant improvement at the end of 2015 is observed in the diagnosis of indicators of profitability and business activity, which is a positive value.

6. Analysis of the resource potential of the enterprise under study shows that the movement, current state and efficiency of use of its constituent elements have deteriorated somewhat. A positive trend is observed in the assessment of labor productivity. The volume of production by the end of 2023 has almost doubled from UAH 14,445,000 to UAH 27,493,000. At the same time, the number of employees increased, the rate of growth of the time worked by them increased by 8%.

7. The successful improvement of the management of the resource potential of UISP LLC "SANZA-TOP" is determined by a high-quality and in-depth analysis of the company's potential opportunities, as well as the presence of a detailed plan for their implementation in the future. The resource potential management process at the researched enterprise is based not only on the received information, on the basis of which decisions are made, but also on the knowledge and skills of the managers who make these decisions.

Monitoring of the resource potential of the enterprise ensures the solution of the following interrelated tasks: identification of information relationships between indicators characterizing the state and trends of strategic development of the resource potential of the enterprise and its elements; establishment of an information link between parameters of economic statistics necessary for identification and verification of a mathematical model; improvement of information relations; organization of the user interface based on the use of state analysis methods and forecasting of given parameters.

On the basis of the information received from the monitoring system, various management decisions can be made to optimize the development of the enterprise's resource potential. That is, the monitoring system is an information

base for planning and forecasting the optimal values of indicators of the development of the enterprise's resource potential.

8. The following general directions for improving the resource potential management system are identified: development of measures to improve the organizational structure of resource potential management; improvement of the system of accounting and control over indicators of resource potential, which will lead to optimization of management organization and business processes; improving the organization of management of available production resources and stocks; improving the quality of manufactured products and improving the processes of innovative activity of the enterprise under study.

Ways of increasing the resource potential are a set of certain driving forces and factors that lead to an increase in its level. One of the most important indicators of improving the level of efficiency of the introduction of fixed assets available at the enterprise into production is an increase in the volume of products manufactured by it, works performed or services provided. The main factor in improving the efficiency of fixed assets is their technical improvement and renewal. The second important structural element of the enterprise's resource potential is its labor resources. In order to increase the level of resource potential of UISP LLC "SANZA-TOP", the enterprise should establish the optimal number of necessary personnel and the structure of the management apparatus.

"SANZA-TOP" LLC needs to improve the use of its working capital. Therefore, one of the primary tasks of this researched enterprise is to ensure the effective use of its working capital. It is important that their circulation at all stages is accompanied by acceleration and also corresponds to modern conditions. This makes it possible to save significant amounts of money and increase the volume of manufactured products and their sale without additional financial investments.

In modern conditions, the issue of increasing the level of resource potential is the most sensitive for almost all business entities. First of all, this is due to the fact that at almost all of the state and private enterprises, the available production facilities somewhat do not meet the time requirements. This negative trend is

primarily related to the lack of necessary financing, which is necessary for the restoration of the main production assets.

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