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ОЦІНЮВАННЯ ЕКОНОМІЧНОЇ ЕФЕКТИВНОСТІ ФУНКЦІОНУВАННЯ ПІДПРИЄМСТВ

У статті проаналізовано сутність та значення механізму оцінки ефективності виробничої діяльності на сучасному промисловому підприємстві. Визначено основні агреговані показники комплексного оцінювання економічної ефективності підприємств. У відповідності до переважаючих інструментів та засобів державного управління визначені головні механізми державного регулювання аналізованої галузі. Удосконалено теоретичні засади поняття «ефективність діяльності підприємства» як властивості та здатності підприємства формулювати і досягати свої цілі, враховуючи вплив зовнішніх чинників і використовуючи внутрішні умови функціонування, досягати поставлених завдань, використовуючи всі наявні ресурси й засоби для розв'язання соціальних, екологічних, бюджетних та інших проблем як суспільства, так і підприємства за встановленого співвідношення витрат і результатів. Розглянуто основні теоретико-методичні підходи до оцінювання економічної ефективності підприємств. Проаналізовано і систематизовано основні підходи до оцінки ефективності виробничої діяльності підприємства. Запропоновано використання економетричного моделювання для підвищення достовірності оцінки ефективності виробничої діяльності. Обґрунтовано доцільність здійснення такої оцінки шляхом визначення залежності ефективності виробничої діяльності від часткових показників механізму оцінювання на сучасних промислових підприємствах за традиційним та багатofакторним підходами. Виділено основні елементи оцінки ефективності виробничої діяльності підприємства та визначено інтегральний показник оцінки ефективності виробничої діяльності. У статті досліджені основні підходи до встановлення сутності економічної привабливості та економічної ефективності інвестиційних проектів. Встановлено, що мета оцінювання економічної привабливості – встановлення результативності використання ресурсів суспільства в межах проекту, економічної ефективності – оцінка доцільності використання дефіцитних (обмежених) ресурсів суспільства у рамках конкретного проекту. Досліджено погляди науковців щодо вибору та характеристики показників оцінювання економічної ефективності функціонування підприємств з метою проведення комплексного аналізу. Досліджено методичні підходи до оцінювання економічної привабливості та економічної ефективності інвестиційних проектів. Встановлено основні етапи оцінювання економічної привабливості та ефективності інвестиційного проекту.

Ключові слова: економічна ефективність, розвиток, критерій оцінки ефективності, результативність, раціональне використання, переваги, сутність.

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ОЦЕНКА ЭКОНОМИЧЕСКОЙ ЭФФЕКТИВНОСТИ ФУНКЦИОНИРОВАНИЯ ПРЕДПРИЯТИЙ

В статье проанализированы сущность и значение механизма оценки эффективности производственной деятельности на современном промышленном предприятии. Определены основные агрегированные показатели комплексной оценки экономической эффективности предприятий. В соответствии с превосходящими инструментами и средствами государственного управления определены главные механизмы государственного регулирования рассматриваемой отрасли. Усовершенствованы теоретические основы понятия «эффективность деятельности предприятия» как свойства и способности предприятия формулировать и достигать свои цели, учитывая влияния внешних факторов и используя внутренние условия функционирования, достигать поставленных задач, используя все имеющиеся ресурсы и средства для решения социальных, экологических, бюджетных и других проблем как общества, так и предприятия при установленном соотношении затрат и результатов. Рассмотрены основные теоретико-методические подходы к оценке экономической эффективности предприятий. Проанализированы и систематизированы основные подходы к оценке эффективности производственной деятельности предприятия. Предложено использование эконометрического моделирования для повышения достоверности оценки эффективности производственной деятельности. Обоснована целесообразность осуществления такой оценки путем определения зависимости эффективности производственной деятельности от частных показателей механизма оценки на современных промышленных предприятиях по традиционному и многофакторным подходами. Выделены основные элементы оценки эффективности производственной деятельности предприятия и определен интегральный показатель оценки эффективности производственной деятельности. В статье исследованы основные подходы к установлению сущности экономической привлекательности и экономической эффективности инвестиционных проектов. Установлено, что цель оценки экономической привлекательности - установление результативности использования ресурсов общества в рамках проекта, экономической эффективности - оценка целесообразности использования дефицитных (ограниченных) ресурсов общества в рамках конкретного проекта. Исследованы взгляды ученых по выбору и характеристики показателей оценки экономической эффективности функционирования предприятий с целью проведения комплексного анализа. Исследованы методические подходы к оценке экономической привлекательности и экономической эффективности инвестиционных проектов. Установлены основные этапы оценки экономической привлекательности и эффективности инвестиционного проекта.

Ключевые слова: экономическая эффективность, развитие, критерий оценки эффективности, результативности, рациональное использование, преимущества, сущность.

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ESTIMATING ECONOMIC EFFICIENCY OF ENTERPRISESE FUNCTIONING

The article analyzes the essence and importance of the mechanism of estimation of production activity efficiency in a modern industrial enterprise. The main aggregated indicators of complex evaluation of economic efficiency of enterprises are determined. In accordance with the prevailing instruments and means of public administration, the main mechanisms of state regulation of the analyzed industry are identified. The theoretical principles of the concept of "enterprise efficiency" as a property and ability of the enterprise to formulate and achieve their goals, taking into account the influence of external factors and using internal conditions of functioning, to achieve the set tasks, using all available resources and means for solving social, environmental, budgetary and other problems of both society and enterprise at the established cost-benefit ratio. The basic theoretical and methodological approaches to the estimation of economic efficiency of enterprises are considered. The basic approaches to the estimation of efficiency of production activity of the enterprise are analyzed and systematized. It is proposed to use econometric modeling to improve the reliability of the estimation of the efficiency of production activity. The expediency of carrying out such an assessment by determining the dependence of the production activity efficiency on the partial indicators of the evaluation mechanism in modern industrial enterprises based on traditional and multifactorial approaches is substantiated. The basic elements of estimation of efficiency of production activity of the enterprise are selected and the integral index of estimation of efficiency of production activity is defined. The main approaches to establishing the essence of economic attractiveness and economic efficiency of investment projects are investigated in the article. It is established that the purpose of assessing economic attractiveness is to determine

the efficiency of use of public resources within the project, economic efficiency - to assess the feasibility of using scarce (limited) resources of society in the framework of a specific project. The views of scientists on the choice and characteristics of indicators of evaluating the economic efficiency of functioning of enterprises for the purpose of conducting a comprehensive analysis are investigated. Methodical approaches to assessing the economic attractiveness and cost-effectiveness of investment projects are explored. The main stages of evaluating the economic attractiveness and efficiency of the investment project have been established.

Keywords: economic efficiency, development, criterion for evaluation of efficiency, efficiency, rational use, benefits, essence.

Introduction. In modern conditions of economic research of economic efficiency the functioning of enterprises is of particular importance. After all, the activities of all enterprises are aimed not only at meeting the needs of consumers, but also at achieving maximum results while minimizing costs, in particular reduction of production costs and unreasonable loss of resources. Not less the important question is the choice of an optimal metric system to allow accurately and comprehensively evaluate the efficiency of the operation of enterprises. However, despite the considerable amount of scientific research and published works, basic theoretical positions and practical aspects of economic efficiency the activities of business entities remain debatable and in need further scientific research. Further research is needed methodological approaches to the selection of constituents and criteria of the evaluation indicators system economic efficiency of the operation of enterprises, the identification of reserves and possibilities of their functioning, determination of directions of increase of economic efficiency and development, use of economic and mathematical methods at predicting their further development.

Setting objectives. The purpose of the article is the study and improvement of methodological support for the evaluation of economic efficiency development of sugar beet production enterprises for their survival in the realities of a market economy and integration into the world economic system.

Results. The decisive factor in the economic and social development of society is to improve the efficiency of the functioning of enterprises agricultural production. The concept of economic efficiency of enterprises as universal for all types of economic activity categories characterizes.

The success of the enterprise as a business entity, the source income for its owners. V.I. Matsibora indicates that the economic efficiency of its agricultural component means obtaining the maximum amount of production per hectare land area with the lowest labor costs and the cost of producing a unit of production [1].

Nekrasov and S.V. Moccherny believes that "economic efficiency is the achievement of the greatest results at the lowest cost of living and of accomplished labor.

Efficiency involves not only correlation production costs and results, but also quality, utility products for consumers that will meet their needs. " With improving the quality of agricultural products requires the extra expense of living and accomplished labor [2]. However, there is no one in the economic literature approach to assessing the economic efficiency of agricultural production. Differences in approaches scientists researching this problem follow in mainly from a different understanding of performance criteria.

To evaluate cost effectiveness production uses the criterion and system economic indicators. The criterion is a sign on the basis of which the activity is evaluated or the parameters for the future are determined.

The use of new and production technology, the prevention of unnecessary costs, disadvantages in work is to find reserves of increase efficiency and survival in competition, strengthening market positions. Methodical approach to determining performance businesses remain well known: results of operations are compared with costs or the resources that provided this result.

Presentation of the main research material. In order to understand the benefits to be gained from the project, assess the economic attractiveness and cost-effectiveness of the investment project [3].

Assessment of the economic attractiveness of the project can be presented in successive steps. In the first stage, development goals are set and their priority is determined. Of course, the targets are individual for each country and are set by country-specific leadership and national development agencies.

As criteria for comparing projects that can quantify goals, the following are used:

- the amount of investment needed to create new jobs;
- the value added that is being created as a result of the project;
- savings in the currency used resources;
- payments for the use of local resources etc.

Once the priority criteria have been identified, they should be ranked and thus determined by the proportion of each criterion in terms of overall economic attractiveness.

The second step is to calculate the quantitative value of the criteria previously established. This stage gives able to measure the degree to which the project is contributing to the achievement of the economic development goals.

Data is needed to determine these metrics taken from the financial statements submitted after the financial analysis of the project. Rating the series of values of the criteria for a complex project show the relevance of the project results goals. For each criterion, the most attractive project is determined and a criterion index for each project is calculated by dividing the criterion by the specific project on the value of the best rating in the given categories. Criteria indexing makes it possible to compare different, often difficult to compare projects, identifying the most attractive ones general well-being.

Quite often the results of the project are reflected not only in the clear benefits and costs of society, but also in the insignificant manifestations of these indicators, which are quite difficult to quantify.

When selecting and evaluating projects, they are determined the most significant insignificant benefits and costs that are trying to quantify.

If it is impossible to make an accurate quantitative

estimation of the implicit costs and benefits of the project, which reflect their social significance, succeed to the assessment of the minimum benefits that justify the necessary decision costs about the feasibility of the project.

The economic consequences of projects usually include:

- reduction of prices for individual goods and services due to new sales channels, improvement production technologies;
- elimination of shortages of certain goods;
- optimization of consumption patterns, which corresponds to the level of development of society [4].

An example of the external influence of the project be a reduction in the cost of operating road transport after the implementation of the project reconstruction of highways. Cost reduction is usually accompanied by a reduction prices set by the manufacturer for the consumer.

Consumers benefit when prices fall - the ability to use real savings revenue for other goods or increase consumption of these products. Projects focused on lowering market prices increase project returns by the value of consumer surplus growth.

Consumer surplus is the difference between the maximum price that the consumer is ready pay per unit of production and the real one the amount of price he actually paid.

Unlike the project financier, the economist determines all the externalities (side effects) that accompany him. Under the externalities understand all the benefits and costs it entails project and which have no direct impact for the project and therefore not included in its financial analysis. Side effects can be as both positive and negative. Existing types effects and their possible manifestations.

The effects of changing distribution channels (advertising, direct sales)

1. Population dissatisfaction
2. Increased aggression
3. Invasion of privacy
4. Violation of social norms

But we must strive to identify and evaluate the most important of them, and to consider their qualitative aspect.

In cases where projects have a direct impact on society, such as the development of district infrastructure, the creation of additional jobs, there is a multiplicity an effect that reflects the interdependence of investment and income.

The project can have both positive and negative consequences. For example, creating new workers places leads to increased solvency population, which will increase the level of national income, increase the income budget. Increasing solvency gives the impetus for the development of new industries, which initially produce consumer goods and then industrial products. However, an assessment of these effects have the danger of a double result unreasonable overestimation of the project impact level.

In order to avoid repeated consideration of the positive and negative effects of the project results on the economies of the regions and regions, countries in overall,

they use calculated metrics animations for specific sectoral, cross-sectoral and regional development models.

The methodology of economic evaluation of the project gives be able to use a rich methodological arsenal and tools to determine the feasibility of implementing the project in terms of overall welfare. However, it should be remembered that the analyst who prepares the economic analysis, plays the role an expert on the effectiveness of macroeconomic policy of a country whose conclusions and evaluations are of interest for finding new benefits to society in within the framework of national development [5].

Calculation of raw material costs

Classification of services is a rather serious problem solved in a different way. For example, in OECD countries and UNCTAD publications, services are divided into five categories:

- 1) financial;
- 2) information (communication);
- 3) professional (production);
- 4) social.

The market of services is an extensive system of highly specialized markets, in particular the market of transport services, communications, public utilities, catering, tourist and recreational services.

Conclusions. Thus, performance evaluation development of sugar beet production enterprises contributes to finding reserves to increase them efficiency and survival in competition, strengthening market positions and the like.

To evaluate economic efficiency sugar beet production is used a system of indicators, which is due to its specificity, versatility and dependence on a number various natural, production and technological and economic groups of factors.

Improving the efficiency of the sugar beet complex involves strategic approaches to analyze the situation on the domestic and global sugar markets, solving the real state support for manufacturers, controlled imports, removal of customs restrictions on export operations.

Agriculture cannot normally to develop without external financial support. Businesses in the industry should not only have access for short-term but also for long-term loans, without which the restoration of their material base is not possible. Investment needs to be strengthened attractiveness of the industry, including working on attracting foreign investment.

The determination of the economic attractiveness of the project is linked to the assessment it in terms of the possibility of achieving certain economic goals of the country's development. Rating the economic efficiency of the project is carried out with to determine the effectiveness of the use of community resources within the project.

To determine the economic value of the project use the concept of alternative cost, shadow prices, insignificant benefits and costs, transfer payments, consumer surplus and externalities. Finding out the economic value the project provides an opportunity to assess how much the benefits outweigh its costs to society, what will be the value of the nation's benefits in the event of the project.

Research on the impact of the project on the economy the country should be accompanied by identification of the side effects of the project and their consequences. Analysts should only track and measure the most important externalities as they evaluate everything the side effects of the project are almost impossible, and inappropriate.

The implementation of the project can contribute to the reduction prices for consumer goods and services (increase consumer surplus), elimination of shortages of any commodity, development of infrastructure of districts, creating more jobs and more. Such economic results should be taken into account when evaluating the cost effectiveness of the project.

The development efficiency of the economy is largely determined by the economic potential of its production systems, their competitiveness and sustainable development under the influence of environmental factors based on modern business management concepts and mathematical methods implemented on new information technologies. This is especially important in modern conditions in connection with the adaptation of industrial enterprises to the dynamics of market conditions under the influence of various factors of uncertainty and risk. Modern production is a complex dynamic system of stream processes, characterized by a multitude of variable parameters and variables. Functioning in a market economy, production systems are influenced by various types of external and internal disturbing factors that reduce their effectiveness. Environmental factors, having an unequal degree of structure, have a diverse effect on business processes in the production system at various levels of formation of management decisions.

The development trend of industrial enterprises, especially those producing high-tech products, shows that the transition begins from "lean" production to the so-called "active", which has the ability to successfully operate in poorly predictable, rapidly changing conditions with elements of uncertainty.

Currently, two main factors determine the development of the countries of the world community - the sufficiency of raw materials (energy) resources and the level of development of high-tech products. The presence and effective use of at least one of these factors is a necessary condition for the successful development of the country in the short and medium term, but insufficient for

the long term. With a certain degree of approximation, this situation can be transferred to individual enterprises and large-scale projects.

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Надійшла(received) 18.03.2020

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