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Enterprise efficiency management

Veretennykova Hanna,

PhD in Economics, Associate Professor of Management, Logistics and Economics, Simon Kuznets Kharkiv National University of Economic (Kharkiv, Ukraine), e-mail: ann.veretennykova@gmail.com

Yukhimenko Bogdana Alexandrovna, the fourth year student, Simon Kuznets Kharkiv National University of Economics (Kharkiv, Ukraine), e-mail: bogdana.yuhimenko@gmail.com

Ensuring the efficiency of activities – is one of the main tasks of any enterprise. In modern conditions, this task is complicated by the influence of many external and internal factors that contribute to rising costs and reducing corporate income. Business management needs reliable methods and tools to counter these negative factors. That is why, to ensure sustainable growth of efficiency in the late twentieth century and there was a special section of organizational management – efficiency management [1, p. 105]. Performance management is a special management approach designed to ensure the effective operation of the enterprise and describes the methodology, measurements, processes, methods, techniques, systems and software used to diagnose (evaluate), analyze, monitor and increase the efficiency of various enterprises [2].

Summarize what is said above, we define that enterprise performance management is an integrated management approach that combines different areas of enterprise activity, including strategy, personnel management, operational management, planning, analysis, accounting and control, appropriate methods, models, systems and software provision to ensure sustainable growth of the efficiency of the enterprise [1, p. 108]. There is no single approach to dividing the performance management cycle into stages. Thus, some authors distinguish 4 stages: plan, implementation, verification, improvement. Others divide it into 3 main elements: 1) a clear idea of priorities based on a synthesis of national priorities and own needs; 2) functioning and definition of mechanisms for measuring efficiency; 3) regular monitoring, verification and evaluation for future planning. Third, they divide it into six successive stages: 1) goal setting, 2) planning, 3) evaluation, 4) monitoring, 5) taking measures, 6) reviewing tasks and ways to achieve goals [1, p. 107].

A.V. Kutsenko [3, p. 21] also proposes a scheme of the performance management process that takes into account the relationship between the constituent elements. However, according to T. Govorushko and N. Klymash [2], in addition to the above elements, in the process of efficiency management it is advisable to: determine the mission of the enterprise; evaluate the effectiveness of management in retrospect; take into account various aspects of management and formulate the expected result of activities.

The authors advocate a cost-oriented approach to efficiency management and define it as a process aimed at achieving maximum value of the enterprise, which should solve the following tasks: to form a strategy for enterprise development and clearly define the stages of its implementation; to optimize the structure of sources of financing of the enterprise; to ensure the liquidity of the assets of the enterprise and seek to reduce the period of turnover of working capital; use innovative technologies that will increase production and productivity and guarantee high quality and environmental control of products; to improve the corporate culture and bring to each employee the need to increase the value of the enterprise; to promote the improvement of business reputation and image of the enterprise.

When distinguishing between the concepts of efficiency and effectiveness, it is easy to distinguish two types of performance management: effective leadership that provides promising, innovative development and strategic success [4, p. 8]; effective management that allows temporary achievement of short-term goals.

The successful operation of the management system of the efficiency of the enterprise is largely determined by the effectiveness of its organizational support. The system of organizational management of the efficiency of enterprises is an interconnected set of internal structural services and departments of the enterprise, which provide development and manage-

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Секція 1. Стратегічне управління конкурентоспроможністю та інноваційною діяльністю ment decisions on certain issues of planning, formation, distribution and use of profits and are responsible for the results of these decisions.

General principles of formation of the organizational structure of enterprise management provide for the creation of management centers of two types – hierarchical and organic. The hierarchical type of enterprise management structures involves the movement of management decisions and information flows clearly along the vertical, in which the lower governing body is subordinated and controlled by the higher. Accordingly, it provides for the separation of different levels of government. In the system of hierarchical type, the simple linear, linear-functional and divisional management structures became the most widespread

Conclusions. Thus, the performance management system must be organically integrated with the overall management system, as management decisions in any area of the enterprise directly or indirectly affect the level of profit, which, in turn, is the main source of funding for enterprise development and revenue growth its owners and employees.

Given this, we can conclude that the management of the efficiency of the enterprise is a process of formation, distribution and rational use of all available resources at the enterprise in order to maximize the financial results of the enterprise.

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