

ПРИЧОРНОМОРСЬКИЙ НАУКОВО-ДОСЛІДНИЙ ІНСТИТУТ
ЕКОНОМІКИ ТА ІННОВАЦІЙ

ІНФРАСТРУКТУРА РИНКУ

Електронний науково-практичний журнал

Випуск 88



Видавничий дім
«Гельветика»
2026

РОЗДІЛ 7. МАТЕМАТИЧНІ МЕТОДИ, МОДЕЛІ ТА ІНФОРМАЦІЙНІ ТЕХНОЛОГІЇ В ЕКОНОМІЦІ

ANALYTICAL AND INFORMATION SUPPORT FOR ASSESSING THE COMPANY'S PERFORMANCE USING A BALANCED SCORECARD

АНАЛІТИЧНЕ ТА ІНФОРМАЦІЙНЕ ЗАБЕЗПЕЧЕННЯ ОЦІНКИ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА З ВИКОРИСТАННЯМ ЗБАЛАНСОВАНОЇ СИСТЕМИ ПОКАЗНИКІВ

The article provides a clear definition of evaluation. A balanced scorecard was analyzed to provide a comprehensive and systematic way of evaluating a company across its main areas of operation. This system considers the interdependence of indicators and ensures that key factors influencing both the current and future development of the company are taken into account. Analytical methods that support this balanced approach to evaluating company performance were also summarized. It examines the tasks and principles of assessing a company's performance using a balanced set of indicators. It looks at the analytical capabilities of the balanced scorecard as a tool for evaluating and managing business activities. It summarizes the economic and mathematical methods used to create and implement the balanced scorecard in companies. It also discusses the most well-known software products that support the use of the balanced scorecard.

Keywords: *balanced scorecard, enterprise activity assessment, economic and mathematical methods, analytical method, software products.*

Поточні зміни в економічній ситуації підприємств потребують нових підходів до управління. Важливо удосконалювати систему оцінки компанії, оскільки зростає вплив зовнішніх факторів, а також зростає роль внутрішнього середовища. Компанії потребують оцінок, які зможуть діагностувати стратегічні функції, забезпечити успішний розвиток та виявити зміни. Для цього оціночна система має використовувати збалансовану систему показників, яка включає механізми управління для всіх аспектів діяльності. У статті наведено чітке визначення оцінювання. Було проаналізовано збалансовану систему показників, щоб забезпечити комплексний та систематичний спосіб оцінки компанії за її основними напрямками діяльності. Ця система враховує взаємозалежність показників та забезпечує врахування ключових факторів, що впливають як на поточний, так і на майбутній розвиток компанії. Також було узагальнено аналітичні методи, що підтримують цей збалансований підхід до оцінки ефективності компанії. У статті розглядаються завдання та принципи оцінки ефективності компанії за допомогою збалансованого набору показників. Розглядаються аналітичні можливості збалансованої системи показників як інструменту для оцінки та управління бізнес-діяльністю. Узагальнено економіко-математичні методи, що використовуються для створення та впровадження збалансованої системи показників у компаніях. Також розглядаються найвідоміші програмні продукти, що підтримують використання збалансованої системи показників. Підхід, який запропоновано в статті, дуже корисний для управління підприємствами. Він чітко націлений і добре організований, щоб створити об'єктивну основу для оцінки роботи компанії. Збалансована система показників – це загальна модель бізнес-функцій, як системи, і дозволяє створювати стратегії організаційного розвитку. Вона дозволяє зосередитися на індивідуальному рівні компанії, використовуючи розроблені стратегії, налаштовувати або змінювати системи управління компанії, збільшити стратегічні цілі та забезпечити системи управління для досягнення цих цілей.

Ключові слова: *збалансована система показників, діяльність підприємства оцінка, економіко-математичні методи, аналітичний метод.*

УДК 658.011.4:519.86

DOI: <https://doi.org/10.32782/infrastructure88-14>

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Statement of the problem. Modern complex and changing economic conditions require enterprises to adopt new management methods. It is necessary to improve the system of evaluating the enterprise's activities, as external factors are gaining more influence on the internal environment. An evaluation system is needed that is able to correctly, comprehensively and adequately reflect the path to achieving

goals, the strategy of work and development of the enterprise, and accurately identify the shifts and changes that are taking place. Such an evaluation system is a balanced scorecard, which includes levers for managing the enterprise's activities.

Analysis of recent research and publications. Theoretical and practical aspects of evaluating and analyzing the enterprise's activities, as well as its

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analytical tools, are considered in the works of such well-known scientists as: V. Vitlinsky, L. Malyarets [3; 4], I. Otenko [7], O. Pushkar, O. Chernyak, etc., in particular on the basis of a balanced scorecard – R. Kaplan [8], Paul R. Niven [9], A. Pylypenko [1], M. Kyzym [1; 2], etc. In addition, the analysis of scientific works and the practice of evaluating the work of the enterprise show that, unfortunately, the level of its analytical, mathematical and methodological support is insufficient. It is important to improve the known approaches to evaluating the activities of the enterprise, since the spheres of its activity, internal and external conditions of functioning are changing. The enterprise should be considered as a separate sector of the economy of our country, as well as as a holistic economic system consisting of interdependent and related elements.

Setting the task. Although the function of evaluation in management has been established for a long time, the concept of evaluation remains ambiguous for scientists and practitioners. To understand the essence and features of evaluating the activities of the enterprise, it is necessary to analyze the methodological principles of constructing the evaluation.

Presentation of the main research material. The main problem of the known definitions of evaluation is that most modern authors identify evaluation with analysis and efficiency, and evaluate only the quantitative side, while the qualitative side and the influence of the external environment are not taken into account, which limits the accuracy of the assessment. In economics, evaluation should be understood as the process of determining and analyzing both quantitative and qualitative characteristics of objects, which is performed when solving various tasks: operational, tactical and strategic. Based on this analysis, decisions are made on managing the work and development of this object [3].

Evaluation can be considered in both a narrow and a broad sense.

In a narrow sense, evaluation is a tool that allows you to determine how much units of the economic system affect others. In a broad sense, evaluation includes not only the forms used in the economy, but also the price form that is formed through the interaction of supply and demand in the market.

Management specialists define the evaluation function as the process of comparing achieved indicators with reference, planned or normative values, identifying the causes of deviations, analyzing them and substantiating decisions on eliminating negative situations that lead to these deviations [3].

Today, it is impossible to talk about the complexity of evaluation without taking into account the correct system of indicators, which allows for a full and systematic assessment of the enterprise in various areas of its work. These are interrelated

indicators that assess important factors not only of the current, but also of the future development of the enterprise.

The implementation of a balanced scorecard as a management tool can help effectively solve the problems of each enterprise.

The main purpose of the system is to collect, organize and analyze the necessary information for making management decisions. A balanced scorecard, in addition to financial, includes indicators of the main areas of activity of the enterprise. This makes it effective for substantiating the assessment of the enterprise's performance.

The main purpose of using a balanced scorecard is to ensure the agreement of various indicators, which allows for a full determination of how successfully the enterprise is operating. It provides a tool, method and method of activity management that provides informational, analytical and methodological support to the enterprise. It should be noted that the assessment system based on the balanced scorecard follows the general assessment principles, such as those presented in table 1 [5; 6].

These principles are used in various systems for measuring achievements and assessing the work of an enterprise, such as the concept of total quality management (TQM), the concept of flexible production, as well as the concept of business process reengineering (BPR). Today, balanced scorecard is a generally recognized enterprise management methodology that has been developing rapidly in recent years and is effectively applied in practice.

It is worth noting that the assessment system based on BSC performs the following functions: cost, which consists in determining the value of the object under study; analytical, which is reduced to determining the efficiency of the enterprise and is performed through analysis; stimulating, which helps to identify opportunities for improving efficiency; balancing, which allows you to balance the potential of the enterprise with its strategy.

Thus, BSC can be considered as an analytical tool and assessment method that provides an effective way to determine and implement the enterprise's strategy.

This system not only allows you to assess the results of the enterprise's activities, but also makes it possible to develop a plan for its further development and improvement. The balanced scorecard ensures the management of key processes, such as translating the vision into strategy, communication, business planning, feedback and strategy learning. The BSC, as an analytical tool for assessing the enterprise's activities, has the following capabilities:

1) Balanced and integrated management of all performance indicators based on financial and non-financial information, taking into account improved external and internal reporting systems.

General principles of evaluating the performance of an enterprise

General assessment principles	Interpretation of the principle
Integration	the assessment system should be goal-oriented, take into account the characteristics of the enterprise and the wishes of its owner.
Scientificity	during the assessment, it is better to use modern, theoretically sound methods and measures.
Complexity	the final conclusions should take into account all factors affecting the object and show the overall results of the enterprise's work, which are usually formed in two or three related areas.
Systematicity	creating an assessment system is effective only if it is used constantly.
Objectivity	when creating an assessment system, it is necessary to use accurate, factual data, methods and measures to minimize the subjectivity of researchers or inaccuracies.
Specificity	each stage of assessing economic phenomena should be focused on a specific goal.
Accuracy	the assessment system should accurately reflect real processes occurring in the economy.
Timeliness	it is important to constantly take into account the dynamics of activity, as well as the stability of assessments.
Efficiency	it is necessary to constantly compare the positive effects of using the assessment system with the costs of its implementation.

Source: [5; 6]

2) Constant monitoring of changes in key factors that affect the enterprise in order to respond to changes in a timely and accurate manner.

3) Introduction of criteria for assessing the effectiveness of decisions made.

4) Focusing on the development of the economic condition of the enterprise over the long term.

5) Involvement of management and employees in the process of adopting the strategy, since employees are the main executors of strategic plans.

6) Involving all employees in the continuous development of the enterprise in terms of its qualitative and quantitative indicators.

7) Ensuring the compliance of the interests and values of employees with the general goals of the enterprise.

8) Determining specific, measurable goals that correspond to the chosen strategies, as well as their coordination with performance evaluation indicators.

9) Ensuring mutual consistency between various indicators that reflect the success of the enterprise.

10) Combining the indicator system with other systems, such as motivation, financing, controlling and others.

11) Ensuring the ability to solve many operational tasks.

12) Ensuring effective communication and feedback by disseminating information about the enterprise's goals at all levels.

13) Increasing the profitability of the enterprise through effective planning and use of resources.

Balance is considered the main characteristic of a management system, which involves the coordination of its main components: financial, customer, internal business processes, learning and growth.

To use a management system as an analytical tool, it is important to ensure the balance of the system at all

levels of the enterprise. The generalization of various approaches to the balance of the system allowed not only to expand its characteristics, but also to identify the main features that must be coordinated, namely: short-term indicators and long-term goals; interests of individual employees, the enterprise as a whole and its customers; objective and subjective assessments, which are reflected in the strategic map; internal indicators and external assessment of the enterprise's activities; leading indicators that reflect the desired results and factors that influence their achievement; priorities defined within the framework of strategic perspectives, and the corresponding target values of indicators.

Thus, the system of indicators in the balanced scorecard (BSC) has many aspects, which makes it very different from other systems for assessing the enterprise's activities. The analytical function of the BSS is closely related to its information function. The information aspect is the basis for the analysis and objective assessment of activities. The quantity, content and time of obtaining information affect the quality of decisions made and, ultimately, the effectiveness of the enterprise. As a management tool, the BSS requires high-quality information. The main properties of analytical information include completeness, accessibility, clarity, timeliness, reliability, additivity, continuity, perspective and relevance. For a complete assessment of the enterprise's activities, all types of statistical indicators, qualitative and quantitative data, clear and fuzzy information data are used. However, it should be noted that the balanced scorecard has limitations regarding measurement objects.

It considers only four perspectives: finances, customers, internal business processes, innovation and training. However, there are other stakeholders that affect the activities of the enterprise and its ability to work effectively.

The assessment of the enterprise's activities on the basis of the SSP involves the use of such economic and mathematical tools as: theoretical and logical analysis; expert assessment methods; descriptive statistics; factor analysis; multivariate regression analysis; correlation analysis; canonical correlation method; construction of a generalizing indicator; optimization methods; fuzzy logic methods.

These methods provide the following analytical capabilities:

- 1) reducing the number of features in a multi-dimensional space;
- 2) statistical assessment of the relationships between elementary, newly selected features and relationships in the system of complex features;
- 3) statistical assessment of the significance of selected pairs of complex features;
- 4) determining the values of the selected complex features in the system;
- 5) construction of a hierarchical system of complex and elementary features that comprehensively describe the object;
- 6) development of a perfect computational algorithm using special software environments.

One of the main conditions for assessing the performance of an enterprise is multi-criteria, which implies the presence of a system of criteria.

The content and magnitude of the criteria are a condition for the objectivity of the assessment. It is the structure of the criteria, their relationship and the computational algorithm of the convolution that distinguish different methods of assessing the performance of an enterprise in the economy. Since the objectivity of the assessment depends on taking into account the multi-criteria of the activity, the fundamental issue is the connection of the criteria, namely their convolution into one value. The hierarchical structure of indicators in a balanced system allows you to obtain a comprehensive assessment of the level of the enterprise's performance using an integral indicator based on partial indicators.

Thanks to the mathematical methods used in the BSC for assessment, the basic principles of assessing the performance are ensured: systematicity, consistency, variability, optimality, complexity, adequacy, efficiency.

It is the use of various mathematical methods that makes the assessment of the enterprise's performance more complete and accurate, which allows you to make effective management decisions.

So, modern economic management methods are increasingly based on analytical support, which allows them to be attributed to a new class of economic management methods: economic-analytical. When establishing new management methods at an enterprise in modern conditions, it is first necessary to carefully consider the state and level of development of measuring tools, performance criteria and key

performance factors, since management functions use these elements.

Let's consider several existing software products that allow you to consistently and appropriately apply the SSP for quick and effective strategy implementation [1; 2].

Intelev: Navigator. The system functions allow you to design and describe the strategy system, create strategic maps, model organizational structures, optimize business processes, and provide information support for interaction with customers.

Hyperion Performance Scorecard is a specialized software product that allows you to link the company's strategic goals with its operational tasks, as well as organize comprehensive monitoring of the strategy implementation process. The system's functionality allows you to transform the company's strategic goals into a number of financial and non-financial performance indicators, transfer them to lower levels of management and ensure coordination of the efforts of all departments to achieve the company's overall goals. Therefore, this product fully reflects all the approaches of the BSC concept.

Cognos Metrics Manager. The balanced scorecard in this product is designed as a dynamic solution that allows organizations to manage, analyze and describe each level of the business. The software product has the following functions: simple and flexible creation of indicators, easy access to data, built-in analytical tools, the ability to monitor the system's operation, when the indicator changes, the user receives a notification, the ability to customize the BSC view by each end user, a five-level gradation of performance indicators.

Geac Performance Management is a budgeting, planning and analysis system, one of the functions of which is strategy management that implements a balanced scorecard.

Pbviews is an information and analytical system that helps make decisions and manage performance. It belongs to business analytics systems and, together with other management techniques, implements a balanced scorecard. This system has the following functions: the ability to evaluate the company's activities using color indicators; the ability to conduct advanced data analysis; the ability to view and print reports directly from the program interface; an integrated e-mail system; a system of regular notifications for responsible persons; the ability to compare actual data with planned and industry indicators; the ability to display data in presentation mode; automatic software updates; an unlimited number of objects that can be supported.

Aris BSC is a management system designed for managers, analysts, financial control employees and IT specialists. The software module is designed for quick and effective modeling of the enterprise's performance management system. Aris BSC provides

detailing and integration of all strategic goals, critical factors, key performance indicators and their analysis, as well as the creation of reporting documents. Transparency of the relationships between strategic goals allows you to implement the strategy at all levels of management.

SAP Strategic Enterprise Management. Consists of five components that are integrated with each other using metadata: SEM-BPS – linking strategic planning and modeling with operational planning and budgeting; SEM-BIC – automatic collection of external and internal information necessary for decision-making; SEM-BCS – acceleration of financial consolidation; SEM-CPM – a balanced scorecard and control panel for monitoring the implementation of strategies based on KPIs; SEM-SRM – a shareholder communication system that is integrated into the strategic enterprise management software. The system allows you to transfer data and send reports. Thanks to SAP technology, you can replace one component with another.

So, having considered the features of several software products, we can say that they all allow you to solve most of the problems associated with the implementation and use of BSC-class systems. It is the application of various economic and mathematical methods and specialized software environments that makes the assessment of an enterprise's activities

comprehensive and more accurate, which contributes to the adoption of effective management decisions.

Only after a thorough analysis of the advantages and disadvantages of implementing a balanced scorecard can a decision be made on its practical use.

Let us summarize the advantages, shortcomings and limitations of using a balanced scorecard to assess an enterprise's activities in table 2 [1; 2; 5; 6].

Conclusions. Summarizing the above, it can be said that the management system using the SBP provides enterprises with a new analytical tool that allows you to translate the vision of the organization and its strategy into a set of related and balanced indicators that assess not only the current, but also future aspects of the enterprise's development. This system also allows you to fully assess all the factors that determine the success of the enterprise and solve many problems that arise in the work. The analytical capabilities of this concept include the use of development indicators and indicators, the creation of cause-and-effect relationships between them, the use of mathematical methods that convincingly demonstrate the effectiveness of choosing the SBP as a new management method for solving various tasks – operational, tactical and strategic – at Ukrainian enterprises in modern conditions of economic change. It is this approach to enterprise management that

Table 2

Advantages and disadvantages of a balanced scorecard for evaluating

The advantages of using a balanced scorecard	
Planned	Acceleration and simplification of the planning process.
	End-to-end planning process that combines strategic and operational aspects.
	Elimination of the dominance of financial indicators.
	Improvement of the strategy implementation process by achieving a unified understanding of it.
Organizational	Intensification of process-oriented thinking.
	Creation of strategic compliance of the organization.
	Identification and coordination of strategic initiatives.
	Transfer of strategy to the operational level.
Motivational	Coordination of goals and promotion of their achievement.
	Alignment of strategy with personnel goals.
	Directing initiative and stimulating workers to make the right decisions.
	Initializing the strategic learning process.
Controlling	Activation of changes as a result of managers' leadership.
	Improving internal and external reporting systems.
	Creating the possibility of accurate response to changes in the situation.
	Introducing criteria for assessing the effectiveness of decisions made.
Shortcomings and limitations of the concept of balanced scorecard	
Limited in terms of the measurement object, since it takes into account only four perspectives.	
Finance, customers, internal business processes, innovation and training.	
High degree of complexity of BSC during implementation due to many interdependent ties.	
Perspectives are distributed based on the preferences of managers.	
Simplification of the concept of strategy.	

Source: [1; 2; 5; 6]

provides content, direction and organizational basis for an objective assessment of their activities.

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Дата надходження статті: 07.01.2026

Дата прийняття статті: 28.01.2026

Дата публікації статті: 23.02.2026

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Наукове видання

ІНФРАСТРУКТУРА РИНКУ

Електронний науково-практичний журнал

Випуск 88

Коректура • *Н. Ігнатова*

Комп'ютерна верстка • *О. Лошко*

Засновник видання:

ПУ «Причорноморський науково-дослідний інститут економіки та інновацій»

Адреса редакції: вул. Інглєзі 6/1, оф. 135,
м. Одеса, Україна, 65101

Телефон: +38 (093) 120-27-72

Вебсайт журналу: www.market-infr.od.ua

E-mail редакції: journal@market-infr.od.ua