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JUSTIFICATION OF THE TOOLS FOR PROVIDING RESOURCES FOR THE PRODUCTION ACTIVITIES OF INDUSTRIAL ENTERPRISES

ОБҐРУНТУВАННЯ ІНСТРУМЕНТАРІЮ ЗАБЕЗПЕЧЕННЯ РЕСУРСАМИ ВИРОБНИЧОЇ ДІЯЛЬНОСТІ ПРОМИСЛОВИХ ПІДПРИЄМСТВ

Черноіванова Г. С. Обґрунтування інструментарію забезпечення ресурсами виробничої діяльності промислових підприємств. *Український журнал прикладної економіки та техніки*. 2026. Том 11. № 2. С. 119 – 124.

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The purpose of the article is to provide a comprehensive theoretical justification of the role of resource provision in the management system of a modern enterprise and to develop practical tools for improving managerial decision-making in the field of the formation and use of reserves to increase the overall economic efficiency and security of the business entity. In the research process, a set of methods was used, including analysis and synthesis to define resource provision as a complex system, logical generalization for critical analysis of reserve management concepts, and formalization to structure the decision-making procedure. The article demonstrates that under conditions of market instability and military-political risks, resource provision is transformed from a tool of operational activity into a strategic foundation for economic security. The study reveals the strategic role of resource provision and substantiates its direct relationship with the inventory management system. It has been shown that decision-making regarding inventories is a key mechanism for implementing a resource strategy, since inventories are the most dynamic part of assets and affect liquidity. Six interrelated components of systematic analysis are identified, from goal setting to the implementation of results in practice. Attention is paid to the feasibility of establishing strategic reserves to mitigate supply disruptions and identifying hidden internal reserves to avoid freezing financial resources. The scientific novelty lies in deepening the principles for managing resource potential by integrating inventory formation into the overall strategic planning system. The procedure for making managerial decisions is improved by structuring the stages of resource analysis, which, unlike existing approaches, considers strategic stability during crises. The practical significance of the results lies in their implementation in industrial enterprises to optimize the costs of purchasing and storing material assets. The proposed procedure enables managers to quickly make informed decisions about inventory composition, accelerating logistics processes and strengthening financial stability.
Keywords: *decision-making, resource provision, inventory management, cost optimization, inventory formation.*

Метою статті є комплексне теоретичне обґрунтування ролі ресурсного забезпечення в системі управління сучасним підприємством та розробка практичного інструментарію щодо вдосконалення процесів прийняття управлінських рішень у сфері формування та використання запасів для підвищення загальної економічної ефективності та безпеки суб'єкта господарювання. У процесі підготовки статті було використано сукупність загальнонаукових та спеціальних методів дослідження, зокрема: метод аналізу і синтезу – для визначення ресурсного забезпечення як складної структурованої системи; методи логічного узагальнення та порівняння – для критичного аналізу сучасних концепцій управління запасами (максимізації, мінімізації та оптимізації); метод класифікації – для визначення видів ресурсів та їх ролі у виробничому циклі; метод формалізації – для формулюванні етапів процедури прийняття рішень. У статті доведено, що в умовах ринкової нестабільності та воєнно-політичних ризиків ресурсне забезпечення трансформується з інструменту операційної діяльності в стратегічний фундамент економічної безпеки. У дослідженні розкрито сутність і стратегічну роль ресурсного забезпечення підприємства, а також обґрунтовано його безпосередній взаємозв'язок із системою управління запасами як інструментом практичної реалізації ресурсної політики. Обґрунтовано, що прийняття рішень щодо запасів є ключовим механізмом реалізації ресурсної стратегії, оскільки саме запаси є найбільш динамічною складовою активів і впливають на ліквідність. Виокремлено шість взаємопов'язаних компонентів системного аналізу запасів: від цілепокладання до впровадження результатів у практику. Особливу увагу приділено доцільності формування стратегічних резервів як засобу нівелювання перебоїв у постачанні. Доведено, що ефективність прийнятих рішень безпосередньо корелює з показником оборотності, який дає змогу виявити приховані внутрішні резерви підприємства та уникнути «заморожування» фінансових ресурсів. Наукова новизна дослідження полягає в поглибленні теоретико-методичних засад управління ресурсним потенціалом підприємства шляхом інтеграції процесів формування запасів у загальну систему стратегічного планування. Удосконалено процедуру прийняття управлінських рішень шляхом структурування етапів аналізу забезпеченості ресурсами, що, на відміну від існуючих підходів, враховує не лише економічну доцільність, а й фактор стратегічної стійкості в умовах кризових явищ. Дістало подальшого розвитку трактування поняття «ресурсне забезпечення» як динамічної системи методів і моделей, що забезпечують адаптивність підприємства до змін у зовнішньому середовищі. Практична значущість отриманих результатів полягає у можливості їх впровадження в діяльність промислових підприємств для оптимізації витрат на зберігання та закупівлю матеріальних цінностей. Запропонована процедура системного аналізу дозволяє менеджерам оперативно приймати обґрунтовані рішення щодо зміни обсягів і складу запасів, що сприяє підвищенню точності інвентаризації, прискоренню логістичних процесів і зміцненню фінансової стабільності організації. Використання автоматизованих інструментів контролю, описаних у роботі, дає змогу мінімізувати помилки людського фактора та підвищити рівень задоволеності кінцевих споживачів завдяки ритмічності постачання. Перспективи подальших досліджень спрямовані на розробку галузевих моделей оптимізації запасів для підприємств, що функціонують в умовах критичної інфраструктурної нестабільності.
Ключові слова: *прийняття рішень, ресурсне забезпечення, управління запасами, оптимізація витрат, формування запасів.*

Statement of the problem

In modern business conditions, characterized by high market dynamics and political instability, the issue of rational use of resources is gaining strategic importance. Resource provision has ceased to be just a tool for maintaining the current production cycle; today, it is the fundamental basis for the enterprise's economic security. Inventory optimization is particularly important, as it constitutes a significant share of assets and directly affects the liquidity and competitiveness of the business entity. The need to balance minimizing balances to free up working capital with building strategic reserves to protect against supply disruptions underscores the relevance of studying decision-making processes in this area.

Decision-making on inventories is an operational mechanism for implementing a resource-provision strategy. Without rational inventory management, it is impossible to achieve a balanced state of the entire resource system, since inventories are the most liquid and dynamic part of the enterprise's material resources.

In the scientific works of L. Rymchak, O. Krymchak, and V. Pyatnychka[8]. It is emphasized that the rational use of resources is a fundamental condition for an enterprise's economic development. At the same time, resource provision includes not only material reserves, but also financial, investment, personnel, and information potential. A. Polyanska also emphasizes that the significance of

a particular resource is determined by its role in achieving strategic goals, the possibility of substitution, and the impact on financial results [6].

Therefore, resources are not just a means of generating current profit but a strategic basis that determines the vector of a business entity's development. In the scientific literature, resource provision is interpreted in two ways: as a set of diverse assets and the sources of their formation for the enterprise's qualitative renewal, and as a complex management system that includes methods and models for selecting the most effective ways to attract resources [8].

Analysis of recent research and publications. The following domestic scientists have devoted their works to the study of decision-making on the development of issues of resource provision of enterprises with inventories at industrial enterprises: L. Belyaeva, A. Goncharuk, G. Hrytsayenko, I. Hrytsayenko, O. Krymchak, L. Rymchak, A. Polyanska, V. Pyatnychka, M. Pidkaminsky, L. Kuchma, L. Polyanska, and others. [1,4,5,6,8].

The problem of providing an enterprise with resources and finding optimal inventory management models is the focus of many domestic scientists. The theoretical basis for understanding resource potential as the foundation of economic development is laid in the works of L. Rymchak, O. Krymchak, and V. Pyatnychka [8]. The authors prove that the success of a business entity depends on the rational combination of not only material, but also financial, personnel, and information assets.

A significant contribution to the study of the strategic role of resources was made by A. Polyanska, who emphasizes that the value of each resource is determined by its ability to influence the results of activity and the possibility of its effective replacement in critical situations [6].

The following scientists, including L. Belyaeva, L. Kuchma, G. Hrytsayenko, I. Hrytsayenko [1, 5], and others, are devoted to decision-making in industrial reserves. Their developments allow for a deeper understanding of the mechanisms underlying the formation of objects of labor as the basis of the production cycle.

A special aspect - system analysis and control over the use of reserves - is covered in detail in the works of L. Belyaeva and L. Kuchma[1]. The researchers justify the need for constant monitoring of asset turnover as both a key indicator of protection against bankruptcy and a tool for identifying the enterprise's internal reserves. At the same time, I. Hrytsayenko [5] considers the coordination of resource flows to be one of the large-scale economic tasks, which is important not only for individual businesses but also for the country's economy. Despite the thoroughness of existing developments, in today's dynamic conditions, further research is required to adapt inventory management systems to crises and to implement automated tools for real-time decision-making.

The purpose of the research

The purpose of the study is to theoretically substantiate the role of resource provision in the enterprise's activities and to develop practical recommendations for improving decision-making processes in inventory management to increase the enterprise's overall efficiency.

In accordance with the defined goal, the following tasks were formulated and performed: to reveal the essence of resource provision as a complex system and determine its role in the strategic development of the enterprise; to outline the specifics of making management decisions regarding the formation of inventories; to substantiate the procedure for making decisions on the formation of inventories at the enterprise.

Presentation of the main research material

According to S. Suvorov and S. Nazarko, the process of resource provision should be considered one of the key functional subsystems within the structure of enterprise management. It is this subsystem that directly determines the enterprise's current readiness to implement the set production tasks and affects the overall level of economic efficiency of all economic activity. The practical implementation of this management function requires the constant generation, replenishment, and targeted redistribution of necessary assets, with a clear account of the features of each stage of the production process. This, in turn, objectively determines the need for a deep study of the patterns by which the business entity's general resource potential is formed [9].

Researchers S. Suvorov and S. Nazarko [9] emphasize that the specified process exhibits a clearly defined two-component structure. On the one hand, it consists of satisfying the current, immediate requirements of production by providing the necessary material, personnel, financial, and informational resources. On the other hand, this process is a deeply strategic direction of activity whose main goal is to ensure and maintain the organization's long-term resource sustainability amid continuous change and instability in the external market environment.

Within the framework of this issue, it is worth separately noting the positions of S. Suvorov and S. Nazarko that the company's available resource potential is much more than a simple mechanical set of production facilities. It serves as a fundamental system-forming factor, laying a reliable foundation for the practical application of any enterprise's global economic strategy. Relying on the existing volume and quality of resource provision, the business entity has a real opportunity to implement various areas of development: from the strategy of active market growth and the introduction of innovations to effective adaptation to external risks. It is thanks to such a comprehensive approach that not only is uninterrupted operational functionality guaranteed in the current period, but also a sustainable, long-term competitive advantage in the market is achieved [9].

Rymchak L., Krymchak O. and Pyatnychka V. in their scientific works interpret resource provision as “a set of individual types of resources (material, technological, labor, financial, informational, intellectual) and sources of their formation, which are directly involved in the processes of enterprise development or can be mobilized to ensure the large-scale use of its potential capabilities and the transition to a qualitatively new stage of functioning” [8], as well as as a complex system “encompassing a set of sequential and interrelated stages, arranged in accordance with the tasks set, methods, and models that allow justifying, choosing a method of resource provision and assessing the effectiveness of the chosen approach” [7].

Resource provision from the perspective of economic security comprises a complex of interrelated components that ensure the sustainability of the enterprise’s operations. Such components include [8]: financial resources, the effective management of which helps to minimize the likelihood of financial risks in the activities of the enterprise, in particular, the risk of insolvency or the threat of unforeseen losses; material resources, the rational management of which ensures the continuity and stability of production processes; information resources (analytical data, information and analytical systems, etc.), which serve as the basis for making informed management decisions;

labor resources, which include the level of personnel professional training, management potential, and other characteristics that ensure effective management across all areas of the enterprise's activities, including the resource supply system.

In addition, in scientific works devoted to resource supply management, researchers often distinguish such components as organizational and managerial, production and personnel, financial and economic, and labor [8]. At the same time, it is worth noting that the content of the specified components and their functional purpose remain largely unchanged.

Researchers S. Suvorova and S. Nazarko pay special attention to the fact that a certain part of the enterprise's existing assets may temporarily be in a passive state, not involved in the direct production process or operating with minimal economic return. This is a kind of "freezing" of capital; however, from the perspective of ensuring the business entity's comprehensive economic security, such reserves assume strategic importance. The formation of a reliable resource reserve enables the enterprise to reduce the likelihood of logistical failures significantly, prevent critical shutdowns of production facilities, and ensure fulfillment of all contractual obligations even amid high turbulence and market unpredictability.

Moreover, S. Suvorova and S. Nazarko are convinced that, to support the rational and uninterrupted functioning of the company amid destabilizing external factors, it is necessary to establish a separate yet deeply integrated resource management subsystem within the general management system. The competence of this structural element should include: clear identification of current and future resource needs; the search for and approval of sources to cover them; the selection of optimal instruments for attracting assets; and the development of algorithms for continuous control and flexible response to fluctuations in demand and supply in raw material markets. The viability of such a subsystem should be based on the fundamental principles of strategic management. This involves the active use of medium- and long-term forecasting tools, scenario modeling methods, and resource-balancing mechanisms. It is a comprehensive approach that ensures the stability of production cycles and helps achieve planned efficiency indicators [9]. The relationship between the resource policy and the enterprise's overall development strategy is a fundamental prerequisite for increasing its flexibility and adaptability to changing market conditions. As the authors note, the development of a targeted resource strategy that fully meets the company's priorities enables early detection and neutralization of the threat of asset shortages, significantly reducing organizational and operating costs and maximizing the rationalization of the structure of the funds involved. The use of such a multi-level approach objectively requires establishing close interfunctional coordination. This, in turn, allows for the prevention of internal organizational contradictions between units and the ensuring of absolute unity of management decisions at all levels of the hierarchy [9].

In view of the above, it can be concluded that, as S. G. Suvorova and S. O. Nazarko emphasize, the resources of manufacturing enterprises have undergone significant transformations under the influence of external factors, including full-scale invasion, limited access to financing, changes in the domestic labor market, and disruption of logistics chains. In modern conditions, effective resource provision requires an integrated approach to managing all types of resources, taking into account the specifics of the relevant industry. As S. Suvorova and S. Nazarko note [9], under significant restrictions on access to external credit and high turbulence in the domestic labor market, the maximum mobilization of the enterprise's internal reserves becomes critical. The primary tasks of the modern management system include strict optimization of production costs, large-scale digitalization of both accounting and production operations, and human capital management, which is based on the principles of maximum flexibility and rapid adaptation. Scientists emphasize that the use of modern monitoring and control systems for resource flows, built on ERP solutions, creates the prerequisites for a radical reduction in losses caused by inefficient and irrational use of financial resources and labor. This aspect is vital for industrial businesses whose operations are highly capital-intensive.

For their part, researchers L. Rymchak, O. Krymchak, and V. Pyatnychka emphasize that the decisive role in ensuring the company's high performance is played by the practical toolkit of resource management. In their scientific research, these authors conducted a deep, detailed analysis of the structure and essence of each element of the resource potential characteristic of industrial enterprises. Based on these sources [8], they propose to distinguish a multi-component system of components:

Production component: accumulates the entire set of the enterprise's material and technical base.

Resource-raw material covers the available volumes of raw materials and procured material reserves of an industrial facility.

Technical-technological and scientific-technical: these blocks describe not only the current state of labor resources and applied production technologies, but also promising innovative solutions planned for implementation in operational activities. Such elements must be inextricably linked with the availability of personnel with the appropriate level of professional training, including highly competent management personnel.

Intangible component: significantly expands the boundaries of the traditional understanding of assets by including the possession of specific economic and business benefits. These include objects of intellectual property rights (patented inventions, utility models, etc.), exclusive rights to conduct certain types of activities, and other similar resources.

The infrastructure component is recognized as critical to the industrial sector. It combines logistics, transport, and warehouse subsystems, which together characterize the overall efficiency of economic activity through the lens of timeliness, reliability, and the quality of service in the company's internal business processes.

As well as intellectual and personnel, financial and investment, marketing, information, and environmental components.

In addition, in their works, S. Suvorova and S. Nazarko [9] emphasize a stable tendency to shift the emphasis on the structure of the material resources of modern manufacturing companies. Attention is increasingly focused on physical objects of fixed assets - production buildings, engineering structures, high-tech equipment, and transport fleet, as well as on information infrastructure, the significance of which is rapidly growing in the context of the global course on the digitalization of industry.

The determining factor in sustainable development is the enterprise's ability to attract secondary resources, use substitutes for natural raw materials, ensure deep processing and utilization of waste, and integrate advanced resource-saving technologies. Given the objective limitation of material goods, the regime of their rational and economical use becomes an absolute priority. Such an approach not only ensures high operational efficiency but also significantly increases the business entity's level of environmental responsibility to society [9].

Based on the views of scientists (S. Suvorova, S. Nazarko, L. Rymchak, etc.), resource provision is the basic functional subsystem of the enterprise, which determines its ability to continuously perform production tasks and achieve the goals of the economic strategy.

Key aspects of resource provision include: 1) Two-component nature: the process combines the current satisfaction of production needs (operational activities) and the formation of a basis for long-term stability (strategic activities). 2) Complexity of the structure covers financial, material, information, labor, as well as technological, infrastructure (logistics, warehouses), and intangible (intellectual property) resources. 3) Economic security factor: even temporarily unused resources (reserves) have critical strategic value. They minimize the risks of supply disruptions, production stoppages, and contract non-fulfillment under conditions of instability. 4) Impact of modern challenges: in conditions of war, destruction of logistics chains, and funding shortages, the optimization of internal sources, implementation of ERP systems, digitalization, use of secondary raw materials, and overall savings become a priority. 5) Integration with the overall strategy: resource management requires

a systematic approach, long-term forecasting, and cross-functional coordination for the timely identification of shortages and the reduction of transaction costs.

Providing the enterprise with resources forms the general theoretical and strategic foundation of its activities. Still, effective inventory management is the tool that transforms this foundation into a smooth, practical production process. It is the rational movement and control of material reserves that is an effective mechanism for implementing resource policy, adapting to market changes, and ensuring the enterprise's stability during crises.

Therefore, inventory management is not an isolated process, but is a critical component of the overall resource supply system. The efficiency of the production process largely depends on the proper provision of its objects of labor, in particular production stocks - raw materials, materials, semi-finished products, parts, etc., which are the basis or means of creating finished products.

Decision-making in management is the process by which managers analyze problems, consider options, and choose the best way to achieve the organization's goals [7]. According to this definition, it can be concluded that decision-making on the formation of inventories involves the analysis of issues related to changing the composition of inventories to ensure the effective operation of the enterprise, the selection of possible options for action, and the selection of the best way to assess the effectiveness of inventory use.

Today, there is a tendency to accelerate inventory turnover at enterprises, which leads to reduced inventory volumes and working with minimal inventories. However, inventories remain an important element in ensuring stable, rhythmic operating conditions for the enterprise.

At the enterprise level, inventories are assets that require significant investment and therefore are among the main factors determining the enterprise's strategy and affecting the overall level of logistics service. However, many enterprises do not pay enough attention to this issue and often underestimate their future inventory needs. As a result, enterprises often find themselves having to invest more in inventory than expected.

Inventories play a key role in the composition of the enterprise's property and in the structure of expenses of organizations of various industries in determining the results of economic activity. They are also an important element in presenting information on the enterprise's financial condition. Inventories belong to current assets; they can be converted into cash during the operating cycle.

Inventories constitute a significant portion of an enterprise's assets and represent economic resources in the form of material values used in economic activity to generate profit [7].

Attention should be paid to the issue of creating strategic inventories. They are created for reasons other than to ensure the continuous operation of the organization.

Strategic inventories of raw materials and materials can be formed in response to predicted changes in the supplier environment or to existing political instability, which may threaten supply disruptions or increase competition. There are no universal recommendations for managing such stocks, and the area itself often falls outside the scope of responsibility for production managers.

The main reason for creating stocks is the irregularity of resource supply and fluctuations in demand for them in production. Stocks are a reserve of material resources for the enterprise, which can significantly contribute to the effective utilization of production facilities and compensate for demand instability. But it should be remembered that services are not subject to storage, and inventories used in the production process or to meet demand can accumulate [7].

Thus, stocks play a key role not only in production processes but also in the service sector, particularly in retail trade. In addition to the main types, there are also other forms of stocks - spare parts, tools, and consumables, which are actively used in the activities of organizations.

Creating the required amount of stocks makes it possible to solve several important tasks, in particular: increasing the overall efficiency of the enterprise; ensuring high-quality customer service; insurance against possible supply disruptions; protection against rising input prices; benefit from wholesale discounts; reduce transportation costs [1].

Today, there are three main approaches to inventory management, according to which the need for them is determined: the concept of inventory maximization; the concept of inventory optimization; the concept of inventory minimization.

Modern business conditions require a transformation of the forms of interaction among market participants in the provision of material and technical resources and finished products. The effectiveness of the enterprise's operations largely depends on how well material flows and inventories are managed. After all, it is these processes that affect both the costs of maintaining and replenishing inventories and the losses resulting from their excess or deficiency.

Optimization of the inventory management system, theoretical justification and implementation of practical methods, as well as improvement of existing approaches - all this is an extremely important component of management activities [7].

G. Hrytsayenko, I. Hrytsayenko. [5] Believe that inventory management is one of the main economic tasks, the solution of which is of great importance for the country's economy. Timely and correct choice of the optimal inventory management strategy, as well as establishing a rational level of inventory volume, allows you to free up a significant portion of the working capital that was frozen in the form of material reserves. This, in turn, contributes to greater efficiency in the use of available resources.

L. Belyaeva and L. Kuchma [1] note that in modern Ukraine, production inventories play a significant role in the management system of economic activity. which is due to their significant number and wide range of applications. To ensure the effective circulation and preservation of these inventories, it is necessary to conduct a systematic analysis of them. The key tasks of each enterprise remain maintaining competitiveness in a dynamic market and avoiding bankruptcy risk. In this regard, constant control over production inventory levels and analysis of their effectiveness becomes important, allowing you to identify additional reserves to increase production productivity.

L. Belyaeva and L. Kuchma [1] also emphasize that the study of the level of provision of the enterprise with production stocks, as well as the assessment of the efficiency of their use, constitutes an important part of resource potential management and contributes to the achievement of high performance in production activities.

To increase the efficiency of the use of production resources, it is necessary to analyze the dynamics of changes in their composition, determine indicators of resource efficiency, assess the level of material support of the production process with raw materials and materials, analyze the influence of various factors on the increase in stocks, and ensure their rational use.

Analysis of the enterprise's stock provision and the efficiency of its use comprises six interrelated components. formulation of the goal and objectives of the analysis, determination of its objects and subjects, establishment of a system of indicators and sources of information, selection of methods for processing economic data, as well as generalization and implementation of the results obtained. Analysis of the enterprise's stocks plays an important role in resource potential management [1].

L. Belyaeva and L. Kuchma add that given the significant impact of inventories on the liquidity indicators of the enterprise, their accounting and control require increased attention. One of the key indicators of effective inventory

management is the turnover ratio, which shows how many times the inventory is completely updated over a given period. This indicator helps you identify reserves to increase production volumes. The higher the turnover level, the less inventory is needed to ensure a sustainable production process [1].

Effective inventory management is crucial, as emphasized in [2]. Rational inventory management is one of the key conditions for the successful functioning of a business. Inventory management not only helps reduce costs but also ensures a high level of customer satisfaction. Control over available resources, accurate forecasting of customer needs, and prompt decision-making allow an enterprise to strengthen its position in a competitive market.

The use of effective tools for managing warehouse processes allows you to predict sales volumes, establish interaction with suppliers and other partners, manage several points simultaneously, and maintain stable business development.

A reliable inventory control system saves time and money, minimizes the risks of excess or shortage of goods. In the long term, this increases customer satisfaction because they receive the ordered products on time and in full.

Its advantages are reasonably considered in [2]. The main advantages of obtaining an effective inventory management system include the following: 1. increased efficiency; 2. Increased accuracy; 3. Cost optimization; 4. Improved customer service. Let's look at each of them below:

1. Increased efficiency. Well-organized inventory management helps a business optimize internal processes, saving time and reducing errors. This helps you know exactly what is in stock and where it is, which helps you avoid situations where you order missing items or excess materials. A well-established inventory management system will also speed up order fulfillment, significantly streamlining the processes of logical arrangement, packaging, and shipping. In addition, team interaction improves: thanks to real-time updates, each employee has access to up-to-date information on changes, demand, and remaining inventory. All of this contributes to the company's continuous development without failures or misunderstandings [2].

2. Increased accuracy. Thanks to effective inventory management, the number of inventory errors has been significantly reduced. A clear understanding of what resources are at your disposal reduces the likelihood of errors when processing orders. The use of real-time inventory tracking systems ensures an accurate count of the goods on hand. This, in turn, contributes to the timely and complete fulfillment of orders, reducing returns and complaints because customers receive exactly what they expected. When the need for assumptions disappears, inventory levels become transparent and controllable, allowing you to make informed decisions about the volume and timing of raw material or goods supply [2].

3. Cost optimization. One of the most significant advantages of rational inventory management is a significant reduction in costs. By maintaining optimal inventory levels, a company avoids both lost sales due to shortages and unnecessary purchasing costs. Such a balance allows you to use cash efficiently without tying it up in products that sit in the warehouse. In addition, storage costs are reduced. Less time spent on inventory control means more time to focus on strategic business development and customer service. Careful planning also helps us to use warehouse space more efficiently, avoiding the need for additional space [2].

4. Better customer service. Quality inventory management directly affects customer satisfaction and loyalty. Knowing the exact status of the warehouse allows you to respond quickly to customer requests and provide reliable information on the availability of goods. If goods are temporarily unavailable, the system notifies you when they are available again, allowing you to promptly inform customers, accept pre-orders, and meet required delivery times [2].

Automated inventory management solutions will allow you to seamlessly monitor changes in the availability of goods, process orders across different locations, and significantly reduce errors and failures. This ensures operational stability and allows you to focus on developing the service and the business in general. With the right tools, we not only reduce unnecessary costs but also create the conditions for long-term growth and success in the market [2].

It is necessary to summarize the stages that structure the decision-making process, the main approaches, and the advantages of effective inventory management in an enterprise (see Table 1).

Table 1. Summary of the decision-making procedure for inventory formation

Stage	Content and characteristics of the activity	Key factors and methods
1. The essence of decision-making	Studying problems, considering options for changing the composition of inventories, and choosing the optimal path to achieve goals.	Analysis of inventory composition, selection of actions to ensure stable and rhythmic work.
2. Needs identification and approaches	Choosing a management concept depending on the enterprise strategy.	Concept of maximization; Concept of optimization; Concept of minimization.
3. Formation of strategic reserves	Creating reserves due to external factors that go beyond the normal production cycle.	Forecasting political instability, changes in the supplier environment, and competitive threats.
4. Tasks of creating reserves	Ensuring process continuity and financial benefits.	Insurance against interruptions, protection against price increases, receiving wholesale discounts, and reducing transportation costs.
5. System analysis procedure (6 components)	Sequential steps for assessing the efficiency of resource potential use.	1. Purpose and objectives. 2. Objects and subjects. 3. System of indicators (turnover). 4. Sources of information. 5. Methods of data processing. 6. Implementation of results.
6. Effectiveness assessment	Monitoring how quickly inventories are converted into cash.	The main indicator is the turnover ratio (which reveals reserves for increasing production).

Compiled by the author based on [1-10]

According to Table 1, the main advantages of an effective inventory management system can be identified.

1. Optimization of internal processes, acceleration of logistics (packaging, shipping), and improvement of team interaction through up-to-date data. (increasing efficiency).

2. Minimization of errors in inventory and order processing, transparency of balances in real time. (increasing accuracy).

3. Release of "frozen" working capital, avoidance of costs for storing excess property, and prevention of losses from shortages (cost optimization).

4. Timely fulfillment of orders, the ability to accept pre-orders, and increasing customer loyalty (improving service).

Thus, the modern decision-making process is shifting from simple accumulation to automated control and accelerated turnover, which allows the enterprise to remain competitive and avoid the risk of bankruptcy.

Conclusions and prospects for further research

It is well established that resource provision is a complex, multifaceted system that encompasses not only material assets (raw materials) but also financial, investment, personnel, and information potential. It is established that under market instability, resource provision shifts from a tool for supporting current production to a strategic basis for the enterprise's

economic security. Its role is to ensure strategic stability and the business entity's ability to adapt to qualitatively new stages of development.

The conceptual relationship between the general resource provision system and the inventory management subsystem is substantiated. It is proven that inventory management is a practical tool that transforms strategic resource potential into a smooth production process.

The role of inventory management within the enterprise's infrastructure function is determined. It is substantiated that the processes of acceptance, storage, and issuance of material assets (operationalization of reserves) protect the enterprise from logistical failures and minimize organizational costs.

It was found that decision-making on reserve formation is a critical operational mechanism for implementing the overall resource strategy. The specificity of these decisions lies in the need to strike a dynamic balance among three concepts: maximization (to protect against deficits and inflation), minimization (to free up working capital), and optimization. Special emphasis is placed on the importance of forming strategic reserves in response to political instability and supply chain risks that extend beyond purely production needs.

The procedure for systematic analysis and decision-making on reserves is grounded in six interrelated components, ranging from a clear formulation of the goal to the implementation of the results in practice. It was established that the key indicator of decision effectiveness is the inventory turnover ratio. High turnover allows not only for reduced storage costs but also for greater asset liquidity, thereby minimizing the risk of bankruptcy.

Thus, an effective inventory management system, built on automated control and accurate forecasting, provides the enterprise with several competitive advantages: cost optimization, increased inventory accuracy, and improved customer service quality. The transition from simple resource accumulation to integrated material flow management is a prerequisite for the sustainable development of a modern enterprise.

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