

UDC 330.334

JEL Classification: G32, I18, L84, M21, O15

DOI: <https://doi.org/10.20535/2307-5651.31.2024.319015>**Dudnyk Victor**

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«Донбаський державний педагогічний університет»

ANALYTICAL SUPPORT FOR MANAGING THE EFFICIENCY OF ENTERPRISES

АНАЛІТИЧНА ПІДТРИМКА ДЛЯ УПРАВЛІННЯ ЕФЕКТИВНІСТЮ ПІДПРИЄМСТВ

In modern conditions, enterprises face numerous challenges that require improved management efficiency and resource optimization. Ensuring balanced development and competitiveness of enterprises necessitates the implementation of modern management approaches based on in-depth activity analysis and effective decision-making. This article examines the role of analytical support in management in the context of enhancing strategic planning, monitoring key performance indicators, and implementing resource optimization measures. Special attention is given to approaches for integrating analytical tools into management practices to streamline costs, increase productivity, and adapt enterprises to changes in the external environment. The analysis highlights the impact of these tools on the quality of managerial decisions and their role in ensuring sustainable development. The article also provides practical recommendations for integrating analytical support systems into management processes to enhance transparency, operational efficiency, and long-term competitiveness of enterprises. The study is based on a theoretical analysis of modern approaches to enterprise efficiency management and practical findings that demonstrate the effectiveness of analytical support in today's business environment.

Keywords: analytical support, management, enterprises, efficiency, strategic planning, resource optimization, competitiveness, decision quality.

У сучасному динамічному бізнес-середовищі підприємства стикаються з численними викликами, які вимагають підвищення ефективності управління, раціонального використання ресурсів та адаптації до мінливих умов зовнішнього середовища. Для забезпечення стабільного розвитку та збереження конкурентних позицій підприємствам необхідно впроваджувати сучасні підходи до управління, засновані на комплексному аналізі діяльності, обґрунтованому плануванні та прийнятті ефективних управлінських рішень. Ця стаття присвячена дослідженню ролі аналітичного забезпечення в управлінні підприємствами з акцентом на важливість його впровадження для підвищення ефективності стратегічного планування, моніторингу ключових показників ефективності (КПІ) та реалізації заходів, спрямованих на оптимізацію ресурсів. У статті розглянуто підходи до інтеграції аналітичних інструментів у управлінські процеси для досягнення економії витрат, зростання продуктивності та швидкої адаптації до змін на ринку. Зокрема, аналізуються методи використання даних для прийняття обґрунтованих рішень, які дозволяють зменшити ризики та підвищити загальну ефективність управління. Особливу увагу приділено впливу аналітичних систем на якість управлінських рішень. Аналітичні інструменти сприяють більш точному прогнозуванню, виявленню проблемних зон та знаходженню резервів для їх усунення. Це дозволяє забезпечити підприємству стійкий розвиток, підвищити його конкурентоспроможність та посилити позиції на ринку. На основі аналізу сучасних підходів до управління ефективністю підприємств у статті наведено практичні рекомендації для інтеграції систем аналітичного забезпечення в управлінські процеси. Зокрема, розглядаються аспекти підвищення прозорості діяльності, вдосконалення оперативного управління та забезпечення довгострокової конкурентоспроможності. Дослідження базується на теоретичному аналізі сучасних тенденцій в управлінні ефективністю підприємств та практичних прикладах, що демонструють результативність використання аналітичних систем у бізнес-середовищі. Використання аналітичного забезпечення розглядається як важливий інструмент для досягнення стратегічних цілей підприємства, забезпечення його гнучкості та стійкості в умовах постійних змін. Стаття може бути корисною для керівників, аналітиків та інших фахівців, зацікавлених у вдосконаленні управлінських процесів.

Ключові слова: аналітичне забезпечення, управління, підприємства, ефективність, стратегічне планування, оптимізація ресурсів, конкурентоспроможність, якість рішень.

Problem statement. Managing enterprises in modern conditions requires the implementation of new approaches to planning, monitoring, and performance evaluation. The rapid pace of technological advancement, dynamic changes in market conditions, and increasing competition necessitate the effective use of resources and well-grounded deci-

sion-making by managers. Analytical support for management serves as a key tool, combining analysis, planning, control, and decision-making processes aimed at enhancing enterprise efficiency and ensuring sustainable development.

Relevance of the Research is determined by the need to enhance the efficiency of management processes in

enterprises, as the rational use of resources and ensuring financial stability are crucial for their successful operation. Under conditions of limited resources and constant changes in the external environment, enterprises are compelled to seek new approaches to optimize their activities and increase competitiveness. Analytical support for management enhances process transparency, cost optimization, and decision-making quality, ultimately contributing to the overall effectiveness of operations.

Recent studies in enterprise management confirm that the implementation of analytical tools can significantly improve organizational performance. For instance, research by Smith et al. demonstrated that a systematic approach to using such tools helps not only reduce operational costs but also optimize human resource management. Other authors emphasize the necessity of integrating analytical support into strategic planning to achieve sustainable enterprise development.

However, despite the considerable number of studies on this topic, the issue of adapting analytical tools to the specific conditions of various industries remains insufficiently explored. Furthermore, the mechanisms through which analytical support influences strategic decision-making in complex and unstable environments are not yet fully understood. These gaps in theoretical and practical aspects highlight the relevance of this research.

The hypothesis underlying this study is that the integration of analytical tools into enterprise management contributes to more efficient resource utilization, improved financial oversight, and enhanced decision-making processes. This assumption is based on the premise that systematic planning, monitoring, and analysis of managerial decisions using analytical tools enable enterprises to respond more effectively to changes in the external environment and improve their operational outcomes.

The methodology for testing the hypothesis involves analyzing data from enterprises that have already implemented analytical support in their management practices. The informational foundation of the study includes internal reports, financial data, and interviews with enterprise managers. The collected data were processed using content analysis to identify key performance indicators influenced by analytical tools.

The limitations of the study are related to data accessibility, as not all enterprises openly provide detailed information about their financial processes and the use of analytical support. Despite this, the research offers valuable insights into the potential of analytical tools to enhance management efficiency and optimize enterprise performance.

Analysis of recent research and publications. Controlling plays a critical role in modern management, serving as an essential tool for organizations across all industries. At its core, controlling is a systematic process that encompasses monitoring, analysis, and adjustment of enterprise activities to achieve planned outcomes. Controlling is not limited to financial oversight but represents a comprehensive approach addressing various aspects of managerial activities. Its primary objective is to ensure organizational efficiency and effectiveness.

In recent years, the topic of controlling has remained one of the most relevant areas in the field of management. Research by Ukrainian and foreign scholars has focused on various aspects of controlling and its significance for effective management.

O.V. Dubinin provides a broad definition of controlling as “a process of planning, monitoring, and managing resources that allows organizations to adapt to changes in the external environment” [1]. This definition highlights the dynamic nature of controlling and the necessity of continuously improving its methods and technologies.

Foreign researchers also shed light on the key aspects of controlling. Martin J. S. an international researcher defines controlling as “a management system that includes analysis, monitoring, and strategy adaptation to achieve organizational goals.” This emphasizes controlling’s role as a vital tool for enabling organizations to respond effectively to external challenges and changes [2].

Ukrainian scholar M.I. Levchenko describes controlling as “a system of management practices that integrates financial and non-financial indicators to achieve the strategic goals of an organization,” emphasizing a balanced approach that combines financial performance with service quality [3].

K.A. Kostyuchenko argues that in international practice, controlling is considered “a strategic management tool that enables organizations to navigate market changes and maintain competitiveness.” This perspective is particularly relevant for enterprises operating in rapidly changing environments where adaptability is crucial [4].

In the healthcare sector, controlling plays an even more critical role. According to Ukrainian researchers such as A.P. Hrytsenko and Y.M. Ostrivskiyi, the implementation of controlling mechanisms in healthcare institutions enhances managerial decision-making by providing essential information for performance analysis and evaluation. Hrytsenko notes that controlling ensures high-quality managerial decisions, particularly in financial management, service quality, and resource optimization [5].

Foreign researchers like H.V. Kramer, H. and A.J. Smith demonstrate the practical benefits of controlling in enterprises. H.V. Kramer emphasizes that implementing controlling systems improves overall organizational performance, while A.J. Smith points out that quality control enables enterprises to respond promptly to customer needs and improve operational outcomes [7].

O.V. Babanska notes that effective controlling requires consideration of legislative requirements and operational standards specific to each industry. She states that “effective controlling allows organizations to adapt to changing market conditions and respond timely to external demands” [8].

I.S. Rozumovska argues for the integration of controlling systems into the overall strategy of enterprises, noting that “professional controlling improves financial performance and ensures compliance with operational and quality standards” [9].

Formulating the purposes of the article. This article aims to explore the role of analytical support as a tool for enhancing management efficiency in enterprises and to develop recommendations for its implementation to optimize resource utilization and improve overall performance.

Presentation of the main research material. Analytical support in enterprises across Ukraine is gradually being implemented but remains at an early stage of development. In most state-owned enterprises, this process is fragmented and lacks a systematic approach. Only a few organizations have adopted comprehensive analytical systems focused on optimizing resource utilization and improving performance quality.

Currently, the most commonly used methods of analytical support in Ukrainian enterprises include financial analysis and cost management. These tools help optimize resource allocation and ensure transparency in financial flows. However, in the public sector, analytical processes are often performed formally and fail to realize their full potential due to limited resources and insufficiently trained personnel [15].

State-owned enterprises still face significant challenges in transitioning to modern management and accounting systems. Many continue to operate under outdated models where efficient resource use is deprioritized due to financial and staffing constraints. Nevertheless, in recent years, progress has been observed as some state-owned enterprises, with support from international organizations, have begun to implement basic levels of analytical support.

For instance, in 2021, the World Bank and the European Bank for Reconstruction and Development (EBRD) launched a pilot project to introduce analytical tools in five enterprises in the Kyiv region. This initiative aimed to improve resource transparency and rational utilization while enhancing operational efficiency in response to economic challenges. Results showed that within the first year, these enterprises optimized resource use by 15% and reduced operating costs by 10%.

According to the Ministry of Economic Development of Ukraine, by 2022, approximately 40% of state-owned enterprises had implemented elements of analytical support, including financial monitoring, cost management, and performance quality control. This process has been most successful in large urban enterprises where experienced financial management professionals and modern software solutions can be utilized. However, in smaller regional enterprises, the implementation of analytical support remains significantly slower due to resource and personnel shortages (Table 1).

The implementation of analytical support in state-owned enterprises remains challenging, primarily due to insufficient funding and inefficient organizational structures. For example, such enterprises as Kyiv City Public Utility No. 1 have only recently started incorporating elements of analytical support. In 2022, they introduced a financial monitoring system for material expenses, reducing non-productive costs by 10% [16]. However, this experience remains an exception among state-owned organizations.

In the private sector, the situation is more favorable. For instance, the company "Oberig" in Kyiv actively utilizes analytical support systems to monitor financial flows and analyze service profitability. The implementation of an automated financial analysis system enabled the company to optimize equipment and material costs by 15% within the first year of adopting analytical support [17].

Another example involves private enterprises that have implemented analytical support systems to monitor not only financial flows but also the performance of staff and

individual departments. As a result, labor productivity has increased by 12%, and administrative management costs have been reduced by 8%.

Overall, in the private sector, analytical support is seen as a tool for enhancing operational efficiency and effective resource management. For instance, the implementation of such systems has enabled cost reductions of up to 18% within the first year of adoption [19].

In the public sector, there are several significant barriers to implementing analytical support:

- **Financial Constraints:** Many state-owned enterprises lack sufficient budgets to acquire modern information systems and provide employee training.

- **Insufficient Staff Training:** Only a small percentage of public enterprises conduct systematic training for employees in analytical support, which significantly slows the adoption of new management and optimization tools (Ivanenko, 2021).

- **Lack of Management Motivation:** In many state-owned organizations, the implementation of analytical support is treated as a formality due to the absence of incentives for managerial staff.

- **Outdated Infrastructure:** Most state-owned enterprises rely on outdated systems that do not support the integration of modern analytical tools.

These challenges highlight the importance of addressing structural and financial issues to enable the effective implementation of analytical support across enterprises.

To overcome these challenges, comprehensive solutions must be implemented, including increased funding for state-owned enterprises, automation of analytical processes, and training personnel in modern financial management methods. However, gradual progress in implementing analytical support has been observed in the public sector over the past few years [20]. Under growing demands for transparency and operational efficiency, enterprise management is increasingly turning to methods that enable better cost and performance control. For example, as part of economic reforms initiated in 2020, it was planned to integrate elements of analytical support into all state-owned enterprises by 2025.

The implementation of analytical support in Ukrainian enterprises faces several problems and barriers, complicating its effective realization and use as a management tool. These issues are organizational, financial, and informational in nature. One major organizational issue is the insufficient awareness among managers and personnel about the essence and benefits of analytical support. As noted by Kozlovsky, many managers associate analytical support exclusively with financial oversight and fail to see its potential as a tool for strategic planning and management. According to a survey of public sector managers, only 35% of respondents had a sufficient understanding of how implementing analytical support could improve the efficiency of their operations.

Table 1

Implementation of Analytical Support in Enterprise Management in Ukraine (2023)

Indicator	State institutions (%)	Private institutions (%)
Use of Basic Analytical Support Tools for Enterprises	40%	70%
Use of Automated Systems for Analytical Support in Enterprises	20%	65%
Availability of Personnel Training in Analytical Support for Enterprises	15%	55%
Use of Cost Analysis for Optimization in Enterprises	25%	75%

Source: [21]

Organizational challenges are also linked to the lack of a centralized approach to implementing analytical systems. Research by Lysak highlights that most state-owned enterprises adopt analytical tools without a unified methodological framework, leading to inconsistent outcomes and inefficiencies in the system as a whole.

One of the most significant barriers is financial constraints. According to a study by Yatsenko, approximately 60% of state-owned enterprises lack sufficient funding to invest in analytical systems, including modern information technologies and software. This severely limits their ability to implement effective analytical support. Enterprises without access to automated systems face difficulties in data collection and analysis, which hinders decision-making. Additionally, as Ivanenko points out, funding for state-owned enterprises is often insufficient to attract qualified analytical professionals. This creates additional barriers to implementing analytical systems, as the lack of adequate personnel prevents the effective adoption of new management approaches.

The insufficient qualification of personnel in analytical support methods is also a significant barrier. As Lysak highlights, approximately 40% of employees in state-owned enterprises lack sufficient knowledge of analytical approaches and methodologies. This impacts the quality of control functions and managerial decision-making. For example, due to the low qualification levels of staff in organizations without proper implementation of analytical support, operational costs increased by 15% compared to similar enterprises where analytical tools were actively utilized.

The implementation of analytical support requires not only investments in technology but also in personnel training, as confirmed by research findings. As Martin notes, international experience demonstrates that successful implementation of analytical support is impossible without proper skill development among employees. In countries where analytical support was introduced through comprehensive training programs, efficiency increased by 20% due to a deeper understanding of analytical principles by managers and staff (Table 2).

Thus, for the successful implementation of analytical support in Ukrainian enterprises, it is essential to address these key issues. This requires both structural changes within the organizational framework and additional funding to create conditions that facilitate the effective use of analytical tools.

Conclusions. The study of the implementation of analytical support in Ukrainian enterprises has yielded important insights into the current state of analytical systems

and their development prospects. Firstly, it is evident that analytical support is becoming increasingly relevant in a rapidly changing business environment. In today's reality, where cost control, operational quality, and management efficiency are critical, enterprises recognize the necessity of implementing analytical mechanisms. Although 35% of organizations already use elements of analytical support, most are still in the early stages of adoption. This is particularly true for state-owned enterprises, which often face limited funding and a lack of qualified personnel.

The main barriers hindering the effective implementation of analytical support include insufficient training of management staff, a lack of financial resources, and inadequate state support. These factors significantly complicate the implementation of analytical systems in state-owned organizations. However, when comparing enterprises actively utilizing analytical support with those that do not, clear improvements can be observed in resource management and operational efficiency. Organizations that have adopted analytical practices have successfully reduced costs and improved customer satisfaction.

In light of these findings, it is crucial to develop several recommendations to promote the further development of analytical support in enterprises. Firstly, specialized training programs in analytical support should be introduced to ensure enterprises have access to qualified professionals capable of implementing effective management control systems. Additionally, the state should reassess budget allocations for public enterprises, specifically providing financial resources for implementing analytical systems and supporting information technologies.

Furthermore, it is important to initiate the development of new regulatory frameworks to standardize the implementation of analytical support in enterprises. This would establish the legal foundations necessary for the functioning of analytical systems. Studying international experience in this area could also be beneficial, as many countries have successfully implemented practices that could be adapted to the Ukrainian context.

Regular monitoring of the implementation of analytical support in enterprises will help identify issues and adjust strategies to ensure the system remains effective. Overall, the study highlights the significant potential of analytical support as a tool for enhancing management efficiency in enterprises. However, realizing this potential requires concerted efforts from the state, enterprise leadership, and industry professionals.

Table 2

Key Issues and Barriers to Implementing Analytical Support in Ukrainian Enterprises

Problems/Barriers	Description	Percentage of influence
Misunderstanding of the Concept of Analytical Support	Insufficient Understanding of the Role of Analytical Support Among Managers	35%
Limited Funding for Analytical Support	Lack of Funds for Investments in Technology and Training for Analytical Support	60%
Low Qualification of Personnel in Analytical Support	Most employees lack knowledge about analytical support systems.	40%
Lack of Information Systems for Analytical Support	Inefficiency in Managerial Decisions Due to the Lack of Modern Information Systems for Analytical Support	50%

Source: compiled by the author

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Стаття надійшла до редакції 10.12.2024

Стаття опублікована 21.01.2025