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ПРИКЛАДНІ АСПЕКТИ ПІДВИЩЕННЯ ЕФЕКТИВНОСТІ ДІЯЛЬНОСТІ МОЛОКОПЕРЕРОБНИХ ПІДПРИЄМСТВ НА ОСНОВІ КОМПЛЕКСНОЇ ЕКОНОМІЧНОЇ ДІАГНОСТИКИ

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Актуальність теми дослідження. Одним з дієвих методів вибору стратегій підвищення ефективності господарської діяльності підприємств різних галузей може стати комплексна економічна діагностика як засіб, що дозволяє корегувати стратегію і тактику виробників та визначити ефективні шляхи їх подальшого розвитку.

Постановка проблеми. Складні економічні умови сьогодення вимагають від підприємств не тільки стабілізації комерційної діяльності, але й підвищення ефективності виробництва, конкурентоспроможності на ринку продукції та послуг. Одним із засобів, що дозволяють підвищити ефективність діяльності підприємств, є проведення комплексної економічної діагностики. Особливо це актуально для молокопереробних підприємств країни у зв'язку зі специфікою організації постачання та збуту, швидким псуванням продукції та кризою ринку молочної продукції в умовах сьогодення.

Аналіз останніх досліджень і публікацій. Вивченню даної проблеми присвятили праці багато закордонних та українських вчених, серед яких: І. Фаріон, Л. Савчук, С. Жукевич, І. Кривов'язюк, Т. Божидарнік, А. Кірієнко, Н. Зимин, І. Зеленчук, Т. Городня, І. Мойсеєнк., Н. Кушнір, Н. Сарай, О. Гетьман, Т. Загорна, Н. Бобко, Ю. Коваль, В. Забродський, В. Зінченко, А. Вартанов, О. Гадзевич, Т. Костенко та інші.

Виділення недосліджених частин загальної проблеми. В більшості наукових праць увага зосереджена на дослідженні окремих складових елементів економічної діагностики. Розробка методологічних підходів щодо здійснення та запровадження повноцінної методики комплексної економічної діагностики також немає достатнього відображення в економічній літературі.

Постановка завдання, мети дослідження. Теоретичне обґрунтування та розробка методичних та практичних рекомендацій щодо удосконалення процесу комплексної економічної діагностики господарської діяльності підприємств молокопереробної промисловості (на матеріалах молокопереробного підприємства ТОВ «Переяслав-Молпродукт»), з метою підвищення ефективності бізнесу.

Метод або методологія проведення дослідження. Для досягнення мети, вирішення поставлених у дослідженні завдань використано комплекс загальнонаукових та специфічних методів дослідження, а також неформалізованих та формалізованих методів.

Результати дослідження. Обґрунтовано науково-методичні підходи та практичні рекомендації щодо удосконалення процесу комплексної діагностики підприємства та запропоновано шляхи підвищення ефективності господарської діяльності підприємства молокопереробної промисловості.

Галузь застосування результатів. Отримані результати дослідження можуть бути використані підприємствами при діагностуванні поточного стану підприємств власними зусиллями на основі стратегічних міркувань, при розробці бізнес-планів, інвестиційних та інноваційних проектів, стратегічних планів розвитку, а також в навчальному процесі (при підготовці відповідних розділів підручників і навчальних посібників з курсів «Економічний аналіз», «Менеджмент», «Стратегія підприємства», «Оптимізаційні методи і моделі»).

Висновки відповідно до статті. Сформульовані й обґрунтовані теоретичні положення дали змогу представити пропозиції науково-практичного характеру щодо застосування моделі комплексної економічної діагностики для підвищення ефективності діяльності підприємств.

Ключові слова: діагностика, молокопереробні підприємства, інтегральна оцінка, методи дослідження, потенціал, конкурентоспроможність, ефективність.

ПРИКЛАДНЫЕ АСПЕКТЫ ПОВЫШЕНИЯ ЭФФЕКТИВНОСТИ ДЕЯТЕЛЬНОСТИ МОЛОКОПЕРЕРАБАТЫВАЮЩИХ ПРЕДПРИЯТИЙ НА ОСНОВЕ КОМПЛЕКСНОЙ ЭКОНОМИЧЕСКОЙ ДИАГНОСТИКИ

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Актуальность темы исследования. Одним из действенных методов выбора стратегий повышения эффективности хозяйственной деятельности предприятий различных отраслей может стать комплексная экономическая диагностика как средство, позволяющее корректировать стратегию и тактику производителей и определять эффективные пути их дальнейшего развития.

Постановка проблемы. Сложные экономические условия сегодняшнего дня требуют от предприятий не только стабилизации коммерческой деятельности, но и повышение эффективности производства, конкурентоспособности на рынке продукции и услуг. Одним из средств, позволяющих улучшить эффективность деятельности предприятия, является проведение комплексной экономической диагностики. Особенно это актуально для молокоперерабатывающих предприятий страны в связи со спецификой организации снабжения и сбыта, скоропортящейся продукцией, и кризисом рынка молочной продукции в современных условиях.

Анализ последних исследований и публикаций. Изучению данной проблемы посвятили свои труды много зарубежных и украинских ученых, среди которых: И. Фарион, Л. Савчук, С. Жукевич, И. Кривовязюк, Т. Божидарник, А. Кириенко, Н. Зимин, И. Зеленчук, Т. Огородная, И. Моисеенко., Н. Кушнир, Н. Сарай, О. Гетьман, Т. Загорная, Н. Бобко, Ю. Коваль, В. Забродский, В. Зинченко, А. Вартаков, А. Гадзевич, Т. Костенко и другие.

Выделение неисследованных частей общей проблемы. В большинстве научных трудов внимание сосредоточено на исследовании отдельных составляющих элементов экономической диагностики. Разработка методологических подходов по осуществлению и внедрению полноценной методики комплексной экономической диагностики не имеет достаточного отражения в экономической литературе.

Постановка задачи, цели исследования. Теоретическое обоснование и разработка методических и практических рекомендаций по совершенствованию процесса комплексной экономической диагностики хозяйственной деятельности предприятий молокоперерабатывающей промышленности (на материалах молокоперерабатывающего предприятия ООО «Переяслав-Молпродукт») с целью повышения эффективности бизнеса.

Метод или методология проведения исследования. Для достижения цели, решения поставленных в исследовании задач использован комплекс общенаучных и специфических методов исследования, а также неформализованных и формализованных методов.

Результаты исследования. Обоснованы научно-методические подходы и практические рекомендации по совершенствованию процесса комплексной диагностики предприятия и предложены пути повышения эффективности хозяйственной деятельности предприятия молокоперерабатывающей промышленности.

Область применения результатов. Полученные результаты исследования могут быть использованы предприятиями при диагностике текущего состояния предприятий собственными усилиями на основании стратегических соображений, при разработке бизнес-планов, инвестиционных и инновационных проектов, стратегических планов развития, а также в учебном процессе (при подготовке соответствующих разделов учебников и учебных пособий по курсам «Экономический анализ», «Менеджмент», «Стратегия предприятия», «Оптимизационные методы и модели»).

Выводы в соответствии со статьей. Сформулированные и обоснованные теоретические положения позволили представить предложения научно-практического характера по применению модели комплексной экономической диагностики для повышения эффективности деятельности предприятий.

Ключевые слова: диагностика, молокоперерабатывающие предприятия, комплексная диагностика, методы исследования, потенциал, конкурентоспособность, эффективность.

APPLIED ASPECTS OF IMPROVING THE EFFICIENCY OF DAIRY ENTERPRISES BASED ON COMPREHENSIVE ECONOMIC DIAGNOSTICS

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Relevance of research topic. One of the effective methods of choosing strategies of increasing the efficiency of enterprises' economic activity in various industries can be a comprehensive economic diagnosis as a means to adjust the strategy and tactics of manufacturers and identify effective ways for their further development.

Formulation of the problem. Today's difficult economic conditions require not only to stabilize the enterprises' commercial activity but also to increase production efficiency and competitiveness in the market of products and services. A means to increase the enterprises' efficiency is to conduct a comprehensive economic diagnosis. This

is of particular relevance for the country's dairy enterprises due to the specifics of supply and marketing, perishable produce, and the crisis of the dairy market for today.

Analysis of recent research and publications. This scientific problem was studied by several domestic and foreign scientists, such as I. Farion, L. Savchuk, S. Zhukevych, I. Kryvov'iazuk, T. Bozhydarnik, A. Kiriiienko, N. Zymyn, I. Zelenchuk, T. Horodnia, I. Moiseienk., N. Kushnir, N. Sarai, O. Hetman, T. Zahorna, N. Bobko, Yu. Koval., V. Zabrodskyi, V. Zinchenko, A. Vartanov, O. Hadzevych, T. Kostenko.

Selection of unexplored parts of the general problem. In most scientific works the attention is focused on the study of individual components of economic diagnostics. As for the development of methodological approaches to the realization and implementation of a full-fledged methodology of integrated economic diagnostics, it is not sufficiently reflected in the economic literature.

Setting the task, the purpose of the study. Theoretical substantiation and development of methodical and practical recommendations for improving the process of comprehensive economic diagnostics of the dairy industry enterprises' economic activity (on the materials of dairy enterprise «Pereiaslav-Molproduct» LLC) for increasing business efficiency.

Method or methodology for conducting research. A set of general scientific and specific research methods, as well as non-formalized and formalized methods, were used to achieve the goal and to cope with the tasks set in the research.

The results of research. Scientific and methodological approaches and practical recommendations for improving the process of the enterprise comprehensive diagnostics are substantiated and the ways to increase the efficiency of economic activity of the dairy industry are proposed.

The field of application of results. The results of the study can be used by the enterprises in the diagnostics of the current state of enterprise by its own, based on strategic considerations, as well as in the development of business plans, investment and innovation projects, strategic development plans; and in the educational process (in the preparation of the relevant sections of textbooks and tutorials for courses «Economic Analysis», «Management», «Strategy of Enterprise», «Methods and Models of Optimization»).

Conclusions according to the article. The theoretical considerations formulated and substantiated in the research made it possible to present scientific and practical proposals regarding the application of the model of comprehensive economic diagnostics to increase the efficiency of enterprises' activity.

Key words: diagnostics, dairy enterprises, integrated assessment, research methods, potential, competitiveness, efficiency.

JEL Classification: O12, C81

Formulation of the problem. Today's difficult economic conditions require not only to stabilize the enterprises' commercial activity but also to increase production efficiency and competitiveness in the market of products and services. A means to adjust the strategy and tactics of manufacturers is to conduct a comprehensive economic diagnosis of the enterprise. This is of particular relevance for the country's dairy enterprises due to the specifics of supply and marketing, perishable produce, and the crisis of the dairy market for today.

These circumstances determine the need for comprehensive economic diagnostics of the dairy industry enterprises, substantiation of relevant conclusions, development of strategies and programs to improve efficiency.

Analysis of recent research and publications. The theoretical bases of diagnostics are widely represented in the works of Ukrainian and foreign economists, such as T. Bernikova, N. Bobko, V. Vyzghunov, M. Hlazov, D. Holovina, T. Horodnia, O. Drobysheva, M. Zabashtanskyi, T. Zahorna, I. Izvekova, A. Kiriiienko, O. Kovalenko, B. Kolass, E. Korotkova, T. Kostenko, Ye. Pidhora, T. Kosianchuk, N. Kushnir, J. K. Lafta, V. Lukianova, N. Maiorova, L. Maliarets, I. Moiseienko, O. Posylkina, N. Rappoport, V. Rohovyi, N. Sahalakova, V. Shvyd, H. Shpankovska, A. Shtereveria.

While not diminishing the role of the authors' achievements, it should be noted that they focused mostly on studying the individual components of the enterprise economic diagnostics in their works, in particular, the diagnostics of competitiveness, and issues of crisis management. But for the effective development of the enterprise, it is necessary to conduct its comprehensive diagnostic analysis and to characterize its problems in terms of personnel, equipment, technology, production efficiency, sales, management, planning, and other fields. The measures to eliminate these problems should be developed, that can improve the financial position of the enterprise, maximize its profitability, expand production and gain a positive image among consumers. But the most important result of comprehensive economic diagnostics is the development of basic strategies for enterprise development in order to increase the efficiency of economic activity. This explains the purpose and tasks of the study.

The purpose of the research is theoretical substantiation and development of scientific, methodical and practical recommendations for improving the process of comprehensive economic diagnostics of the enterprises for increasing business efficiency (on the materials of dairy enterprise).

Presentation of the main material (results of work). Comprehensive economic diagnostics is a kind of economic diagnostics on the problem subject and range. It is defined as a thorough analytical study that provides a sufficient understanding of the current situation and is the basis for determining strategies of improving efficiency in all areas of the enterprise activities, as well as a list of specific measures to achieve the results planned.

The set of analytical tasks solved by economic diagnostics includes:

- assessment of the state of the enterprise in conditions of limited information;
- assessment of the operation mode, efficiency, and stability of the enterprise;

- search for possible diagnostic options, based on the existing and future structure of relationships between indicators characterizing the enterprise activities;
- assessment of possible consequences of certain management decisions (especially related to the production dynamics and structure, pricing policy, competition, etc.) in terms of production efficiency, financial position, and solvency of the enterprise [1, p. 10].

Depending on the understanding of the goals and objectives of comprehensive economic diagnostics, different authors offer various directions and algorithms for its implementation.

Having investigated the different approaches to the organization of comprehensive diagnostics, the following stages of the research can be offered.

The preparatory stage.

1. Formulation of the purpose of the diagnostics, definition of the diagnostics object, subject of the research, need for the research.

2. Organization of conducting the research: working group, research plan.

The executive stage (Fig. 1).

1. Data collection. Formation of the information base.

2. Definition and substantiation of the system of indicators (criteria) being a basis for the diagnosis.

3. Assessment of the state of the enterprise, conducting analytical procedures of different complexity degrees.

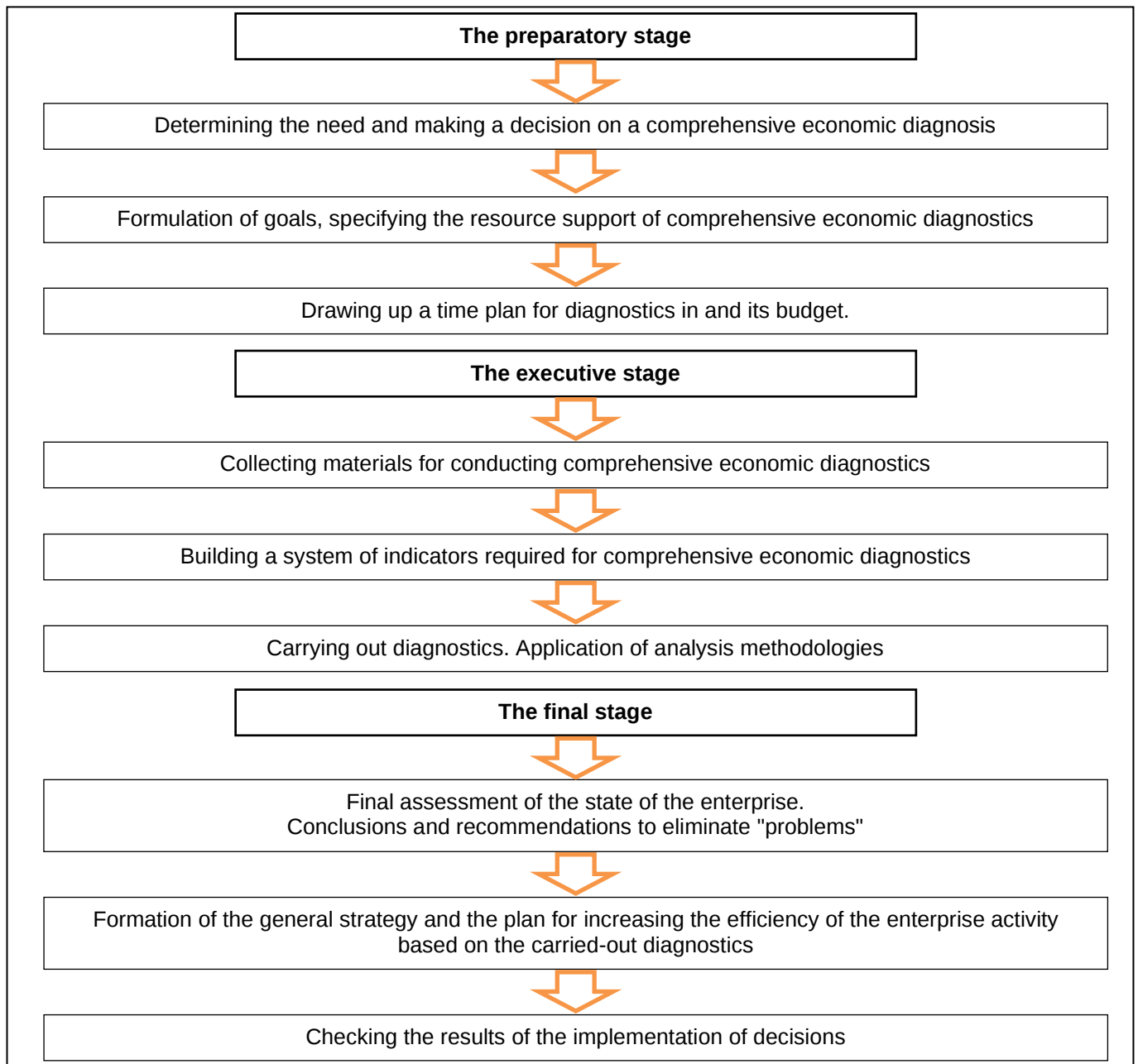


Figure 1. Stages of conducting comprehensive economic diagnostics

Source: authors' development

The final stage.

1. Quantitative and qualitative identification of the state of the object based on the selected system of indicators (criteria).
2. Making conclusions and recommendations for solving problems. Application of the received information in the management process.
3. Formation of the general strategy and the plan for increasing the efficiency of the enterprise activity based on the carried-out diagnostics.
4. Checking the results of the implementation of decisions.

Stages of the comprehensive economic diagnostics are presented in Fig. 1.

During the economic diagnosis, the analyst has to deal both with information arrays of a rather large size, and with limited and incomplete information as well.

The external sources of information can be divided based on the classification presented in [3, p. 60-66] into three main groups.

The first group includes indicators characterizing the general economic development of the country. Such indicators are formed on state statistics, divided into two blocks: indicators of macroeconomic development and sectoral development.

The second group includes indicators from external sources. These are indicators characterizing market conditions. The system of these indicators is built based on publications of commercial periodicals, and if daily use is necessary – on appropriate electronic sources of information. This group is also divided into blocks: indicators characterizing the situation in the commodity market, the stock market, the money market.

The third group includes indicators characterizing the activities of counterparties and competitors. These indicators are usually formed in the context of following individual groups: «Banks», «Competitors», «Buyers of products», «Suppliers of products», «Insurance companies». This group indicators are formed based on publications of reports in the press (for certain types of business such publications are required), the corresponding ratings on the main activity indicators.

As a result of complex economic diagnostics, the economic system of the enterprise undergoes significant transformations (Fig. 2).

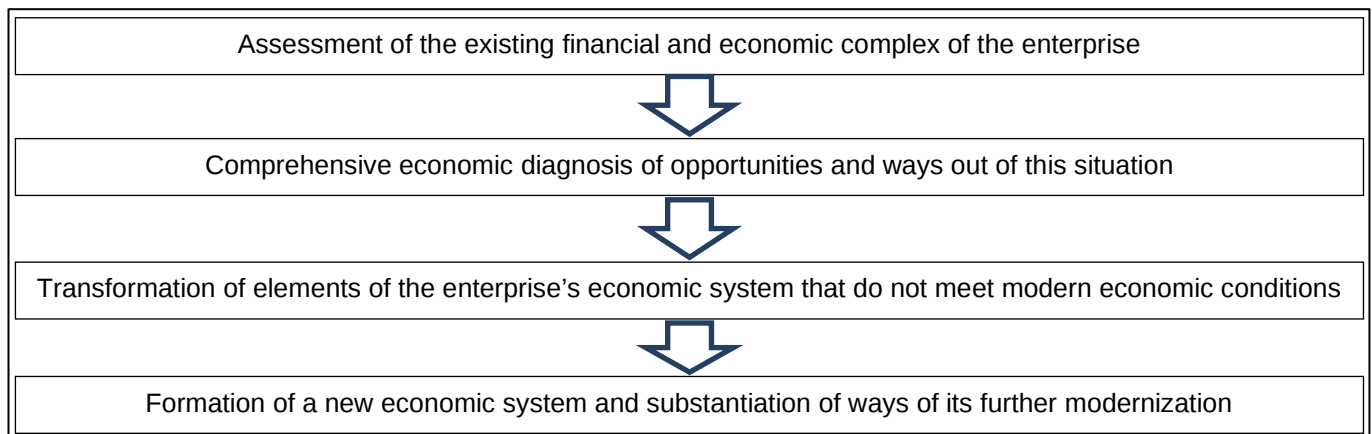


Figure 2. Stages of transformations of the enterprise economic system under the conditions of complex economic diagnostics

Source: [9]

As for the choice of methods used in conducting comprehensive diagnostics, a wide range of views, types, and approaches to methods of its implementation should be noted. Every scientist and expert applies the full range of one's knowledge and skills and uses information technology appropriately, because the amount of data processed is a multidimensional information array.

In the economic literature, there is a dominance of two main approaches to a comprehensive survey of the enterprises' activities – resource and economic ones. When using the resource approach, the set of all the resources of the enterprise capable of producing a certain amount of material goods is investigated. The economic approach to comprehensive economic diagnostics of the enterprise involves the study of production capacity and evaluation of the business entity's efficiency. In addition, recently some scientists have added the information approach to the diagnostics classification as a direction that combines both resource and economic approaches to comprehensive economic diagnostics [11, p. 76].

The result of a comprehensive economic diagnosis is a report. In addition, one of the indicators of the general state of the enterprise may be its integrated assessment. An integrated assessment of the state of the enterprise is a general final assessment, which allows to identify problem areas of the enterprise activities and to investigate their causes. Many scientific works are devoted to the problems of building the integrated indicators for the efficiency assessment of the different fields of enterprises activities [4, 5, 6, 8, 9, 12].

In the framework of our study, the *integrated indicator of the enterprise activities efficiency* according to the complex diagnostics is as follows:

$$I = 0,241_{oe} + 0,211_{pa} + 0,221_{fd} + 0,11_{mdbc} + 0,231_{cp}, \quad (1)$$

where loe – an integrated indicator of the block of the overall efficiency of financial and economic activities of the enterprise;

lpa – an integrated indicator of the block of assessing the potential;

lfd – an integrated indicator of the block of financial diagnostics;

$lmdbc$ – an integrated indicator of the block of management diagnostics and diagnostics of business culture;

lcp – an integrated indicator of the block of assessing the competitive position of the enterprise.

The coefficients (levers) of the model are obtained by the method of pairwise comparisons. The maximum value of such a generalized indicator is taken as 10 points. The sum of points in the integrated indicator includes the values that are part of the enterprise activity indexes as weighting factors, and the maximum value of the sum is normalized through a special selection of scores.

Each of the blocks' integrated indicators will be obtained by rating the indexes of this block. The maximum score is 10 points, taking into account the dynamics. Each of the indicators also has its own weight. Thus, the maximum score of the integrated indicator in the sum is equal to 10 points.

The general conclusion on the integrated indicator is taken from the scheme in Fig. 3.

The value of the integrated indicator							
Less 2,9	3,0-3,9	4,0-4,9	5,0-5,9	6,0-6,9	7,0-7,9	8,0-8,9	9,0-10
The crisis, the level of bankruptcy, all systems are not effective	Before the crisis. Most enterprise systems are not efficient, threatened with bankruptcy	The enterprise works inefficiently, significant problems on each block of activity; security level is critical, the threat of bankruptcy.	The enterprise works inefficiently, there are problems in each block and direction, which nevertheless may be adjusted, the level of security is critical	Medium efficiency, insufficient for full development, in most fields there are significant problems, sufficient level of security but at the level of the lower limit	The efficiency is average, in several areas of diagnosis there are significant shortcomings but the level of security is sufficient	The efficiency is quite high, there are several fields that need to be adjusted, the level of security is sufficient	Very high efficiency

Figure 3. The scale of the integrated indicator of the enterprise efficiency according to the results of comprehensive diagnostics

Source: authors' development

For each block of the factors studied, the input data are normalized by the rating system, multiplied by weighting factors, and calculated by the formula:

$$I_{kii} = \sum_{k=1}^5 \alpha_{kii} P_{kii}, \quad (2)$$

where α_{kii} – the weight (ii) of factors on the « k » integrated indicator;

P_{kii} – the value (ii) of factors on the « k » integrated indicator;

$Ikii$ – an integrated indicator for the « k » block.

Thus, the components of the main integrated indicator of enterprise activity efficiency can be calculated.

To process the input data and conduct the economic efficiency diagnostics, the following methods (techniques) are proposed:

1. *Non-formalized methods* – logical, subjective research:

a. expert – assessment of the situation by highly experienced professionals;

b. morphological – systematization of a set of alternative solutions for possible combinations of options and selection of the most effective ones;

c. rating – systematization, ranking and determination of the best results on certain indicators;

d. factual – analysis of recorded facts in the media, scientific papers, etc.;

e. monitoring – a detailed, systematic analysis of changes;

f. logical modeling – construction of scenarios, systems of indexes, analytical tables;

g. fundamental – the study of major trends and determine the main directions of dynamics;

h. technical – representation of the desired smoothed expectations.

2. *Formalized methods* – clear and formalized analytical dependencies:

a. factorial – identification, classification and assessment of the degree of individual factors influence;

b. conjunctural – identification of the current state from the standpoint of supply and demand ratio;

c. mathematical – chain substitutions, arithmetic differences, relative values, calculation of simple and compound interest, discounting;

d. statistical – correlation, regression, cluster, extrapolation, covariance analysis; graphical and index methods of processing time series;

e. econometric – matrix, regression analysis, production functions.

We used the algorithm of comprehensive economic diagnostics described above to analyze the economic activity of the dairy enterprise «Pereiaslav-Molproduct» LLC – a limited liability company engaged in the production of canned milk powder and whole milk products. In production, the traditional technologies are mainly used taking into account the modern requirements of market conditions.

The results of the analysis of the production and economic activity of the enterprise have shown the growth of business activity in recent years (2016-2020). But the increase in effectiveness is mostly the consequence of inflation and rising prices for finished products. All profitability indicators as the indicators of efficiency of the enterprise activity show a steady tendency to grow.

The analysis of the competitive environment of the enterprise shows the decrease in the number of cows, decrease in the productivity of the dairy herd in private farms, decrease in milk production, and decrease in the use of milk processing capacities. At the same time, there is a steady increase in demand, product quality, and competition in the market.

The assessment of the company competitiveness was carried out according to the following criteria: market share, product quality, product sales channels, marketing level, the financial position of the enterprise, human resources. The market share of the enterprise is insignificant. The main disadvantages of the company are the lack of active advertising, insufficient skills of workers, poor assortment, outdated technology, limited financial resources. The advantages include extensive experience, advantageous location, moderate market share, reasonable prices for products, and availability of raw materials.

The product assortment of «Pereiaslav-Molproduct» LLC consists of 16-18 products. The main customers (consumers) of the company products are people of low and medium wealth, who have certain preferences and habits related to dairy products and have beliefs in the environmental safety of the products of exactly this company. Therefore, the customer base does not change but does not increase. The company has won more than 30 tenders in 10 years and therefore has a stable income from this type of activity.

Analyzing the competitive advantages of «Pereiaslav-Molproduct» LLC products one can mention the following ones:

- products price lower than competitors' with its sufficient quality;
- products from environmentally friendly raw materials;
- the level of organization of product supply.

On the other hand, the company's products are inferior to similar products of the competitors in the following indicators:

- material costs for production;
- product assortment;
- packaging quality.

Thus, the study data show that product quality does not exceed the base of comparison, and in terms of material costs and product assortment it is even worse.

The potential of the enterprise is a system of interconnected elements that perform various functions in the process of production and achieving other goals of enterprise development. «Pereiaslav-Molproduct» LLC has the following indicators at a relatively high level:

- labor productivity;
- product profitability;
- production volumes;
- profit growth rate.

So, on these vectors, the enterprise develops rather well. Significant results in the future need to be achieved in the following areas:

- increase of the average monthly salary;
- increase in capital productivity;
- reduction of accounts payable;
- increase in the volume of production;
- increase in sales income.

Marketing activities in «Pereiaslav-Molproduct» LLC are organized on a functional and market basis. There is no independent marketing department at the enterprise; the sales staff is responsible for performing marketing functions. The most perspective for «Pereiaslav-Molproduct» LLC is a product-and-market organizational structure. In conditions of strong competition, the company reduced the cost by decreasing indirect costs such as advertising and promotion costs. This prevents the company from effectively competing with large producers in the region (dairies of Yagotyn, Bila Tserkva, Kaniv).

«Pereiaslav-Molproduct» LLC sells dairy products through various sales channels, so the integration with the trade sphere is very active. Besides, it also has formed its own sales network. The analysis of sales channels shows a negative trend in the use of funds for promotion and sales through the network of the food stores of the city. The largest customers of the company are government agencies of the Kyiv region (83% of orders). The company also has certain problems in the organization of marketing activities, which requires strategic decisions to increase the potential in this area.

The analysis of financial potential has shown that in 2016-2020 «Pereiaslav-Molproduct» LLC had an optimal structure of asset financing. There were no short-term bank loans, so their involvement does not pose a threat to the

financial independence of the enterprise. The company's equity is two-thirds of liabilities and has almost not changed; accumulated profit increased its share by 4,5%. Current liabilities declined from 2018; other current liabilities have the largest share in the structure of current liabilities. According to the calculated profitability indicators, their value in 2019 is less than in 2018 and vice versa in 2020 compared to 2019 there is an increase, which indicates an overall improvement in the financial activity of the enterprise in 2020, due to increased profits.

Analysis of labor availability shows the stability in the structure and number of the enterprise personnel. Increasing profitability under the condition of staff stability is a positive phenomenon; labor productivity is growing. But it is necessary to investigate how such personnel policy has affected the elasticity of income, salary fund, and costs of the enterprise in order to assess the investment component of potential. The two-factor model is the following:

$$Y = 50,9X_1^{0,49}X_2^{0,31}, \quad (3)$$

where Y – gross income of the enterprise;

X1 – salary fund, thousand UAH;

X2 – material costs, thousand UAH.

Therefore, an increase in salary cost or new capital investments is not recommended for this company, as the total elasticity ratio is less than 1. According to this model, the growth of salary by 10% and net income by 8% will increase material costs by 90%, and accordingly, the cost of production almost double. This is unacceptable because the forecast for the rising of the enterprise's sales prices in 2022 does not exceed the projected inflation rate of 12% in two years. Thus, the company needs a strategy for increasing the average monthly salary and gross profit by reducing the number of employees or intensifying production.

The analysis of the efficiency of using material resources for «Pereiaslav-Molproduct» LLC was estimated by the following indicators: material intensity, material efficiency, capital intensity, capital productivity. The material intensity and material efficiency of production did not change significantly for two years, so the problem of reducing the production cost lies in the field of reducing non-material costs. The cost of fixed assets for the period 2018-2020 has grown, and it is a positive trend indicating the renewal of the enterprise equipment. Capital productivity was almost stable, except for last year's decrease. Factors of its reduction are raising prices for fixed assets, falling in machinery and equipment productivity.

Assessment of the net value of the integral property complex of the enterprise is carried out in accordance with the methodological approaches to property valuation in Ukraine, according to the resolution of the Cabinet of Ministers of Ukraine of December 10, 2003 No.1891 «Methods of Property Valuation» [13]. This value actually means that the company can now be sold for such a price, or at least this will be the starting auction price. The net value of the integral property complex of «Pereiaslav-Molproduct» LLC in 2020 compared to 2016 increased by UAH 6 996 thousand, or 82,6%. The value of the property, determined by the income method, is equal to UAH 15 840 thousand. The company's net income increased by UAH 72 million or by 78% compared to 2016. The cost of sales is also constantly increasing: by 75% in 2020 compared to 2016. An increase in production cost by a lower percentage compared to the sales income indicates the growth of profitability.

The analysis of financial ratios has shown that the company lacks cash; the cash ratio is far from the norm. The company is financially quite independent, but during 2016-2020 the equity ratio descended, which indicates an increase in the use of borrowed funds. The same is indicated by the debt-to-equity ratio, although it is within normal limits. The company has significant current assets generated through its own sources, but the net working capital to current assets ratio tends to decrease; there is also a slow decline of the current ratio. Return on assets has increased but is low. The dynamics of accounts payable related to the cost indicates the instability of this indicator.

To assess the bankruptcy risk, we used several methods: Beaver, Taffler, and Lis. Analysis of the Beaver ratio shows that in the period 2016-2020, the risk of bankruptcy of the company decreased, but it is still very far from the norm, i.e. the state of the company can be characterized as «before the crisis». All this indicates an unsatisfactory structure of the enterprise's balance sheet and increasing the likelihood of its bankruptcy.

To assess the level of economic culture, the 7 fields were identified and estimated by weight according to the method of pairwise comparisons, thus a system of integrated assessment of the level of economic culture and its individual factors were defined. The assessment has shown that the economic culture of «Pereiaslav-Molproduct» LLC needs to be improved, as its current level corresponds to 3,49, and the maximum possible is 5.

The evaluation of the efficiency of the enterprise management system has shown the absence of the following components: a system of career growth, staff awareness about development strategies, training and retraining of workers. Now at «Pereiaslav-Molproduct» LLC there is a low interest of employees in improving work efficiency, and non-progressive methods of staff planning are used. It requires drastic changes in order to strengthen the management capacity of the company. The social policy also points to significant shortcomings in management.

The last stage of carrying out the comprehensive economic diagnostics of «Pereiaslav-Molproduct» LLC is an integrated estimation of the received indicators based on block structure (a model for such estimation was described before). Therefore, according to the study, integrated assessments of the enterprise's overall efficiency and competitive position have acquired the following values (Table 1).

Data analysis shows that the overall efficiency of the company has increased over the past two years, due to the growth of profits and revenue from goods sales. But the profit growth rate is lower than income growth, so a strategy of reducing costs should be chosen by the company. In addition, attention should be paid to the policy of using non-current assets, as its efficiency has decreased in 2019. The efficiency of enterprises on the rating is at a fairly high level.

Table 1. The integrated assessments of «Pereiaslav-Molproduct» LLC comprehensive diagnostics by the blocks «overall efficiency» and «competitive position» in 2017-2020

Blocks of diagnostics	Components of assessment	Weight indicator	Values of indicators by years				Values of ratings by years			
			2017	2018	2019	2020	2017	2018	2019	2020
Overall efficiency	Product profitability	0,22	0,07	0,08	0,08	0,09	8,00	9,00	9,00	10,00
	Profit margin	0,22	0,07	0,07	0,07	0,08	7,00	7,00	7,00	8,00
	Return on capital	0,20	0,09	0,10	0,09	0,09	7,00	8,00	7,00	7,00
	Return on non-current assets	0,18	0,15	0,20	0,18	0,20	6,00	9,00	8,00	9,00
	Operating margin	0,18	0,010	0,010	0,010	0,011	7,00	7,00	7,00	8,00
Integrated assessment							7,04	8,00	7,62	8,42
Competitive position	Assessment of the competitive environment	0,3	6,6	6,1	5,7	5,9	6,60	6,10	5,70	5,90
	Assessment of product competitiveness	0,4	8,5	8,3	8,3	8,64	8,50	8,30	8,30	8,64
	Assessment of the enterprise competitiveness	0,4	3,1	3,3	3	3,18	6,20	6,60	6,00	6,36
Integrated assessment							7,86	7,79	7,43	7,77

Analyzing the competitive position of «Pereiaslav-Molproduct» LLC in 2017-2020, it should be noted that it is not at enough level for active market expansion. If the level of product competitiveness is insufficient, then the position in the competitive field is not stable and the overall competitiveness of the enterprise is average. In addition, due to the weak assortment policy, the company loses its competitive position every year, as evidenced by the data of the integrated indicator.

Economic diagnostics of the components of the block of potential has given the following evaluation results (Table. 2).

Table 2. Results of complex diagnostics of «Pereiaslav-Molproduct» LLC by the block «potential» in 2017-2020

Units	Indicators	Weight indicator	Values of indicators by years				Values of ratings by years			
			2017	2018	2019	2020	2017	2018	2019	2020
Economic	Cost growth rate, %	0,26	0,14	0,31	0,15	0,02	6,0	5,0	6,0	7,0
	Income growth rate, %	0,24	0,14	0,32	0,15	0,03	6,0	9,0	8,0	5,0
	Net profit growth rate, %	0,50	0,49	0,44	0,12	0,16	8,0	7,0	3,0	5,0
Integrated assessment							7,00	6,96	4,98	5,52
Marketing	Pricing policy	0,2	9	9	8	9	9,0	9,0	8,0	9,0
	Sales policy	0,2	6	6	6	7	6,0	6,0	6,0	7,0
	Information marketing	0,2	4	4	4	4	4,0	4,0	4,0	4,0
	Evaluation of the marketing department	0,2	6	5	5	4	6,0	5,0	5,0	4,0
	Work with suppliers	0,2	8	7	7	7	8,0	7,0	7,0	7,0
Integrated assessment							6,60	6,20	6,00	6,20
Financial	Return on capital, %	0,16	9,10	9,99	8,98	9,33	7,0	8,0	7,0	7,0
	Return on equity, %	0,16	9,53	12,21	10,91	10,58	8,00	10,0	9,0	8,5
	Return on total capital, %	0,16	5,71	6,50	5,69	5,73	7,0	9,0	7,0	7,1
	Return on working capital, %	0,15	63,56	70,02	67,04	66,67	7,0	9,0	8,0	7,9
	Return on debt capital, %	0,13	41,85	30,32	27,60	33,67	7,0	8,0	9,0	8,0
	Return on assets, %	0,12	7,46	8,19	7,36	7,65	7,0	9,0	7,0	7,0
	Return on non-current assets, %	0,12	15,07	19,79	18,24	19,58	8,0	9,3	9,0	9,1
Integrated assessment							7,28	8,90	7,90	7,70
Personnel	Average number of employees, persons	0,14	139	139	139	142	10,0	10,0	10,0	10,0
	Administrative staff, %	0,13	7,5	7,9	7,9	8,5	10,0	10,0	10,0	9,0
	Workers, %	0,13	92,5	92,1	92,1	91,5	10,0	10,0	10,0	9,0
	Average monthly salary, UAH	0,30	3035,2	4353,2	5374,1	5657,7	6,0	7,0	8,0	8,0
	Labor productivity, thousand UAH / person	0,30	766,8	1014,0	1165,1	1169,4	6,0	9,0	10,0	10,0
Integrated assessment							7,6	8,8	9,4	9,14
Industrial	Material intensity	0,18	0,99	1,00	0,92	0,91	8,0	7,0	9,0	9,0
	Material efficiency	0,18	1,08	1,08	1,17	1,19	7,0	8,0	8,0	9,0
	The share of material costs in the cost, %	0,13	99	100	92	91	7,0	6,0	8,0	9,0
	The average annual value of fixed assets, thousand UAH	0,15	5042	5759	6600	7600	8,0	9,3	9,0	9,1
	Capital productivity (fixed assets turnover)	0,18	21,1	24,5	24,3	21,8	7,0	8,0	8,0	7,0
	Capital intensity	0,18	0,05	0,04	0,04	0,05	6,0	7,0	7,0	6,0
Integrated assessment							7,2	7,6	8,2	8,1
Integrated assessment of the potential block							7,1	7,7	7,3	7,3

Analysis of the economic potential of the enterprise shows that there are problems with the cost of production. The integrated indicator for this unit decreased by 1,5 points in four years and entered the danger zone.

The analysis of the marketing potential of the enterprise also demonstrates its insufficient level, its positions were worse for four years in terms of evaluation of the marketing department and information marketing. The integrated assessment of the marketing unit is at a mediocre level due to the efficiency of work with suppliers and pricing policy.

The financial potential of the company is rather high, although it decreased slightly in 2019-2020 due to the return on assets (mostly current assets).

The integrated indicator of using labor resources increased due to higher wages, and growing labor productivity at the enterprise.

Diagnosis of the production potential of the enterprise indicates its instability in terms of the formation of the cost and the use of fixed assets. We estimate the total production potential as average in 2017-2018 and high in 2019-2020.

An integrated indicator of comprehensive diagnostics of the entire potential of the enterprise is the average for all components, as we suppose that they all have the same weight in determining the capabilities of the enterprise to further increase its potential. According to this approach, the highest potential was in 2018, the lowest in 2017. In 2019-2020 it did not change and reached an average level. The greatest potential of the enterprise is personnel, taking into account the experience in the dairy market.

Thus, considering all the shortcomings of the enterprise's activity identified in the study, the conclusion can be made about good prospects for capacity building in the future. The values of the integrated indicator and its components are shown below (Fig. 4).

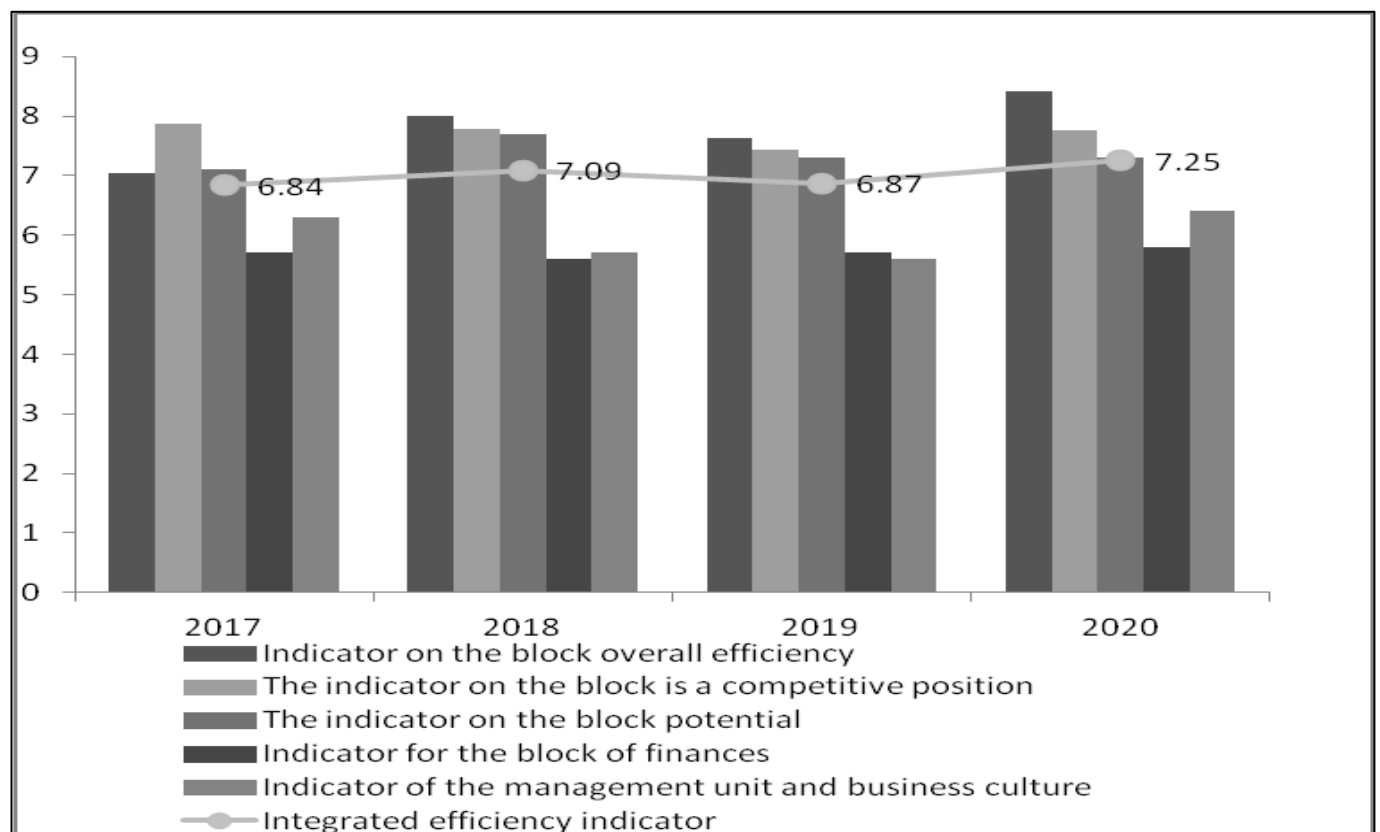


Figure 4. Integrated indicator of comprehensive assessment of the efficiency of «Pereiaslav-Molproduct» LLC in 2017-2020

Source: authors' development

In general, the efficiency of «Pereiaslav-Molproduct» LLC in terms of a comprehensive system approach can be estimated in 2017 and 2019 as below average. In 2018 and 2020, the integrated efficiency indicator is higher and closer to a sufficient level.

Having conducted a comprehensive economic diagnosis of «Pereiaslav-Molproduct» LLC in 2017-2020, we noticed the following violations in the system of enterprise functioning: the lack of strategic planning of the enterprise's activity; low interest of employees in improving their work efficiency; high unit cost (per 1 UAH) of products, low liquidity, ineffective marketing policy.

To increase the efficiency of the enterprise and in order to prevent losses in the future the following measures can be offered:

- involve specialists in strategic management to develop and implement a strategy of the enterprise;
- ensure career growth and retraining of workers;

- increase the efficiency of the enterprise by introducing new production technologies, automation of production processes;
- improve control over the use of material and financial resources;
- change gradually the aggressive policy of assets and liabilities management to a conservative or moderate one;
- optimize the cost for equipment purchasing and repairing;
- optimize inventories and cash management (ensuring the minimum required amount of money in the accounts, investing a share of funds in short-term highly liquid securities to protect funds from inflation and get some return on this investment);
- reduce production costs through logistics costs, austerity measures, and decrease of salary costs by implementing hourly wages for workers;
- improve the work of the sales department;
- update the company's website with new content and make the opportunity for online orders through the website.

Since the company is profitable, a part of the funds for the implementation of these measures should be taken from its own sources. The possibility of credit financing and attracting investors as well as optimization of funding sources structure by increasing the share of borrowed funds in assets can also be considered.

The implementation of the measures proposed should be preceded by working out the detailed plans for each activity area.

To increase sales at «Pereiaslav-Molproduct» LLC it is necessary to apply such product promotion strategies as:

1. Advertising strategy:

- intensification of advertising of goods in certain markets;
- development of a system of material incentives for distributors;
- organization of advertising packages expansion;
- conducting a new advertising campaign.

2. Strategy for changing the organization of personal sales:

- reorganization of sales offices in some regions;
- introduction of bonuses system for sales representatives in accordance with the achieved indicators.

The measures proposed will strengthen the financial position of the enterprise in the current period and increase its efficiency in the future.

Based on the comprehensive economic diagnostics of the enterprise, it became clear that the best strategy to increase the efficiency of the enterprise's economic activity is a strategy of limited growth and the introduction of a new product: curd snacks (project). The company has a sufficient profit level to implement this strategy, it will give the opportunity to increase sales and profitability of the company and expand market share by 2%.

Stages of project implementation:

1. Formation of the project team. The project team has to collect and analyze information related to the project and develop project documentation. It will include: director, financial director, economist, accountant, legal adviser.
2. Preliminary marketing. The aim is to identify the reaction of potential consumers to the proposed product.
3. Financial planning. At this stage, it is necessary to analyze all the benefits and costs of the project, to predict future financial results.
4. Technological design. At this stage, the analysis of technology, identification of its positive and negative factors, optimization of the technological process under existing production conditions is made.
5. Acquisition and transfer of technology.
6. Recruitment. The purpose of this stage is to fully provide the production process with personnel of appropriate qualifications.
7. Construction of additional production areas.
8. Purchase of materials. At this stage, the company must be provided with all the necessary materials for production.
9. Start of production. At this stage, the actual production process begins on the basis of data processed in previous stages.

The analysis of the project financial plan includes the following sections: profit plan, tax plan, cash flow balance, balance sheet forecast, calculation of liquidity and profitability indicators, and calculation of project efficiency indicators. The amount of capital expenditures required for the project is UAH 826,4 thousand. Table 3 presents the forecast for products sales.

Table 3. Estimated sales on the project

Year	Sales volumes, thousand pcs.	Price of 3 types of products, UAH	Income, thousand UAH	Costs for 3 types of products, UAH.	Total costs, thousand UAH
2021	3500	14,73	51555	10,05	35175
2022	3500	16,11	56385	11,01	38535
2023	3500	17,25	60375	11,79	41265

Thus, in 2021 the company «Pereiaslav-Molproduct» LLC plans to receive income UAH 51 555 thousand with the price of UAH 14,73 for three types of curd snacks; in 2022 the income will be UAH 56 385 thousand with the price of UAH 16,11; in 2023 the income will be UAH 60 375 thousand with the price of UAH 17,25. The analysis of

tables shows that as a result of the project implementation the company will get a stable profit, which will allow it to return the invested funds.

To assess the effectiveness of investment in the project, it is advisable to calculate the indicators by the method of discounting cash flows, namely: net present value (NPV), profitability index (PI), payback period (PP).

Calculation of project indicators.

1. Net present value of the project (NPV):

$$NPV = \sum_{i=1}^n \frac{B_i}{(1+i)^i} - \sum_{i=1}^n \frac{C_i}{(1+i)^i} = 3278,05 - 1810,42 = 1467,6$$

2. Profitability index (PI). It gives the opportunity to compare the investment costs with future benefits. Additional return on invested funds will be when PI index is higher than 1.

$$PI = \sum_{i=1}^n \frac{B_i}{(1+i)^i} / \sum_{i=1}^n \frac{C_i}{(1+i)^i} = \frac{3278,05}{1810,42} = 1,81$$

3. Payback period (PP) shows the ratio of investment costs and the average annual amount of net cash flow:

$$PP = \sum I(B_i - C_i)(1+i)^i = 1,65$$

Since the net present value is higher than 0 (UAH 1467,6 thousand), and the profitability index is higher than 1 (1,81), the project is effective and its implementation is advisable.

Conclusions. To increase the efficiency of economic activity, the company uses various tools and mechanisms, one of which is economic diagnostics, in particular, comprehensive economic diagnostics of the enterprise. Given the existing interpretations of the concept of «Comprehensive Economic Diagnostics», we propose to consider it as a comprehensive analysis and assessment of the enterprise economic activity based on a strategic approach, in conditions of incomplete information, to identify possible prospects for its development and the consequences of current management decisions.

Having studied different approaches to organizing and conducting comprehensive diagnostics, we offer the following stages of research: the preparatory stage (formulation of the purpose and object of the research, organization of conducting the research), the executive stage (data collection, substantiation of the system of indicators, assessment of the state of the enterprise), the final stage (quantitative and qualitative identification of the state of the enterprise, making conclusions and recommendations for solving problems, formation of the strategy and the plan for increasing the efficiency, verification of results).

The object of the comprehensive diagnostics is the economic effectiveness activity of «Pereiaslav-Molproduct» LLC, the subject – checking the efficiency of the enterprise economic activity in order to improve it. As a result of comprehensive diagnostics of «Pereiaslav-Molproduct» LLC, the integrated indicators for each block (overall efficiency, competitive position, potential, finances, management and business culture) were calculated. The enterprise efficiency according to the rating is at a fairly high level, the competitive position is average. The potential of the enterprise is average too. Among the problems to be solved – finance, production fixed assets, marketing activities. The financial position is assessed as a medium, but closer to low. The company also has significant problems with the level of management and business culture. In general, the assessment of the enterprise efficiency based on the integrated indicator can be interpreted as below average in 2017 and 2019. As for 2018 and 2020, the integrated indicator is higher and closer to a sufficient average level.

To increase the enterprise efficiency and in order to prevent losses in the future, it is offered to involve specialists in strategic management to develop and implement a strategy of the enterprise; ensure career growth and retraining of workers; introduce new production technologies; improve control over the use of material and financial resources; optimize the cost for equipment purchasing and repairing; optimize inventories and cash management; reduce production costs through logistics costs, austerity measures, and decrease of salary costs by implementing hourly wages for workers; improve the work of the sales department; update the company's website and make the opportunity for online orders.

The analysis of threats and opportunities of the new development strategy shows that it is expedient to apply the strategy of limited growth at the enterprise. «Pereiaslav-Molproduct» LLC has the opportunity to increase the range of products by developing new packages for products and by the introduction of a new product (e.g. production of curd snacks). The company has a sufficient profit level to implement this strategy, it will give the opportunity to increase sales and profitability and expand the market share. In this research the investment project for the introduction of a new product type is substantiated, all the calculations for its cost are made and the economic effectiveness of the project is assessed.

Prospects for further research. The results of the study can be used in the diagnostics of the current state of enterprises by their own, based on strategic considerations, as well as in the development of business plans, investment and innovation projects, strategic development plans.

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ДИВЕРСИФІКАЦІЯ ЕКСПОРТУ ЯК КЛЮЧОВА СКЛАДОВА ЗОВНІШНЬОТОРГОВЕЛЬНОЇ СТРАТЕГІЇ КИТАЮ

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***Ключові слова:** диверсифікація економіки, диверсифікація експорту, товарна диверсифікація експорту, географічна диверсифікація експорту, диверсифікація методів торгівлі, експорт високотехнологічної продукції, Китайська Народна Республіка.*

ДИВЕРСИФИКАЦИЯ ЭКСПОРТА КАК КЛЮЧЕВАЯ СОСТАВЛЯЮЩАЯ ВНЕШНЕТОРГОВОЙ СТРАТЕГИИ КИТАЯ

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В настоящее время экономическая диверсификация остается ключевой проблемой для большинства развивающихся стран. Мировая торговая система развивается от всеобщей либерализации к усилению протекционизма, что создает дополнительные трудности для развития экспорта стран и ставит диверсификацию экспорта в центр стратегии экономической диверсификации.

Внешняя торговля Китая в настоящее время также переживает критический период быстрого развития и трансформации. Китай выстраивает новую модель интеграции в мировую экономическую систему, но экономическая трансформация не проходит гладко и сталкивается с рядом проблем. Принимая во внимание высокую зависимость Китая от экспорта, одна из наиболее серьезных угроз