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FEATURES OF THE ANALYSIS OF THE EFFICIENCY OF MANAGEMENT OF INNOVATIVE DEVELOPMENT OF ENTERPRISES

Abstract. The article examines the conceptual foundations of the mechanism for managing the innovative development of an enterprise, in particular its components, the logic of functioning and approaches to assessing efficiency. Particular attention is paid to the mathematical modeling of the effectiveness of changes implemented within the framework of innovative development, taking into account the static-dynamic approach. The use of index analysis is justified to take into account the specifics of business processes and industry features of industrial enterprises. The author considers the relevance of assessing the effectiveness of the mechanism for managing the innovative development of enterprises in the context of modern economic challenges. It is emphasized that inflationary processes, low level of payment discipline and excessive tax burden significantly complicate the realization of innovative potential, especially in the industrial sector. The essence of the concept of “efficiency” is analysed and approaches to its definition in the context of innovative development are systematized. The article analyses modern approaches to assessing the effectiveness of enterprise activities, in particular non-parametric methods of mathematical programming, the concept of performance management and indicators of financial stability. Particular attention is paid to the complexity of measuring the stability of an enterprise as a multidimensional economic category in terms of interaction with the external environment. Methodological approaches to defining the concept of “mechanism” in the context of enterprise management are outlined. The article justifies the feasibility of using the index method in assessing the effectiveness of the mechanism for managing the development of industrial enterprises. A methodological approach is proposed, based on a static-dynamic analysis of changes in the main financial and economic indicators over time. The analytical capabilities of the index method as a tool for identifying trends in innovative development in a changing external environment are described. The article presents a methodological approach to assessing the effectiveness of the mechanism for managing the innovative development of industrial enterprises and by constructing an integral index of changes in business process indicators. The differentiation of this index is proposed based on a comparative analysis of the results of the enterprise with similar indicators of other subjects of the industry. Three ranges of values are established that allow identifying the level of efficiency of the functioning of the mechanism for managing innovative development. The analytical feasibility of such an approach for monitoring innovation dynamics at the inter-industry level is substantiated.

Keywords: efficiency, enterprises, innovative development, management mechanism, analysis methods, efficiency assessment methods.

Problem statement. In the conditions of a transformational economy and high dynamics of the external environment, caused by increasing inflationary pressure, instability of financial markets, deterioration of payment discipline and increasing fiscal burden, effective management of innovative development of enterprises becomes critical for ensuring their sustainability and competitiveness. This problem becomes especially relevant for industrial enterprises that operate in a complex industry context, which requires adaptation of management mechanisms to the conditions of constant changes.

Despite the presence of a significant number of theoretical and applied developments in the field of innovative development management, there are still no unified and at the same time adaptive to industry-specific methods for assessing the effectiveness of management mechanisms. Existing approaches often do not take into account the features of the structural and functional structure of enterprises, are limited in the dynamic reflection of changes or are too generalized, which complicates their practical application at the level of a specific business entity.

The issue of quantitative assessment of the effectiveness of management changes implemented within the framework of innovative development, taking into account the dynamics of internal business processes, the specifics of resource provision, industry benchmarks and external environmental factors, remains particularly difficult. In this context, the importance of mathematical methods, in particular index analysis, is increasing as a tool for monitoring changes, identifying trends in innovative activity and assessing the effectiveness of management decisions over time.

Therefore, there is a need to develop a substantiated approach to assessing the effectiveness of the innovation development management mechanism, which would provide both an integral characteristic of the dynamics of business processes and comparability of results within the industry. Such an approach should be based on the principles of static-dynamic analysis, take into account industry specifics, financial stability and management effectiveness of enterprises, with the possibility of differentiating the levels of effectiveness of the management mechanism.

Analysis of recent research and publications. The issue of ensuring effective management of innovative development of enterprises is actively studied in the works of modern Ukrainian and foreign scientists, in particular O. Amoshi, L. Filipenko, I. Chukut and others, who emphasize the need to combine strategic management, innovation policy and flexible tools for monitoring efficiency. The essence of the category of “efficiency” in the context of innovative development is considered mainly through the prism of achieving goals with minimal resource costs (Drucker P., Kotler F., Savchuk V.), which necessitates the use of both parametric and non-parametric analysis methods (DEA, FDH, SFA).

Considerable attention in the scientific literature is paid to the adaptation of efficiency assessment methods to conditions of high turbulence in the external environment (G. Shchokin, M. Kyzym, I. Salo). In recent years, the concept of Performance Management (Kaplan & Norton), which combines financial and non-financial indicators of assessing the activities of an enterprise, in particular based on the Balanced Scorecard (BSC) and EVA, has become widespread. At the same time, the current direction is the construction of integral indices for multifactor assessment of the efficiency and sustainability of enterprises, taking into account the specifics of industry conditions.

However, despite the presence of a significant number of approaches, the mechanism for dynamic assessment of the efficiency of innovative change management, which takes into account the peculiarities of industry competition, resource structure and internal business processes, remains insufficiently developed. Methods for comparative analysis of development indices between enterprises within the industry as a tool for monitoring the efficiency of innovative management have also not been sufficiently studied.

The approach proposed in the article is aimed at overcoming these gaps by combining static-dynamic analysis, index method and integral assessment of efficiency, which allows taking into account both quantitative and qualitative changes in the activities of enterprises.

Purpose of the article. The purpose of the article is to theoretically substantiate and develop a methodological approach to assessing the effectiveness of the mechanism for managing the innovative development of industrial enterprises, taking into account industry specifics and the dynamics of changes in business processes, based on the use of index analysis and a static-dynamic approach, which allows determining the level of effectiveness of the functioning of the management mechanism and ensuring monitoring of innovation dynamics in a changing external environment.

Presentation of the main material. Increasing the efficiency of innovative development management mechanisms is of particular importance in conditions of economic instability, resource constraints and an aggravation of the competitive environment. Problems caused by inflation, fiscal pressure and violation of payment discipline not only restrain, but sometimes directly threaten the innovative development of enterprises. This is especially true for industrial business entities that require approaches to innovation management adapted to the specifics of their activities.

In the scientific literature, the concept of “efficiency” is interpreted mainly as the ratio of the achieved result to the costs incurred to achieve it. Thus, the formation of efficiency criteria is based on the cost and resource approaches [1–4]. Modern research allows us to distinguish two conceptual approaches to determining the essence of the category of “efficiency”:

- The performance approach, which focuses on the ratio of results and costs, allows us to assess what results were achieved, at what cost and using what resources.
- A target approach, focused on the degree of achievement of the set goals, answers the question: has the goal been achieved, how effectively does the enterprise work in this direction?

The concept of the efficiency of the enterprise's functioning is multifaceted and is presented in the literature with various terms: “enterprise efficiency”, “business efficiency”, “production organization efficiency”. Despite the differences in wording, most definitions converge on reflecting the effectiveness of resource use over a certain period.

Assessing the effectiveness of the innovation development management mechanism involves analysing quantitative and qualitative changes in the key business processes of the enterprise, in the context of their impact on the final indicators of economic activity. The scientific literature offers a number of approaches to assessing the effectiveness of management mechanisms, each of which has its own advantages and limitations. Among them, we can distinguish [5–6]:

1. Targeted, systemic and selective approaches, which are presented in management theories and recommended for combined use.
2. Multifactorial approach, which involves the use of aggregated indices, but due to the complexity of interpretation is rarely used in practice.
3. Mathematical methods, in particular methods of nonlinear dynamics, generalized functions, ergodic theory.
4. Econometric methods, including both parametric (least squares method, adjusted OLS, stochastic frontier analysis (SFA), DFA, TFA) and non-parametric methods.

The principles of analysis of innovative development of an enterprise and the organization of its implementation “should make the efforts of each analyst to build an adequate analysis system that creates opportunities for full-fledged in-depth and systematic research of new objects, the formation of the most rational information support for making management decisions more effective, because the purposefulness and timeliness of analytical research, the depth and effectiveness of analytical conclusions, and the effectiveness of management decisions depend on their justification and adherence” [7].

At the same time, the lack of a single assessment methodology adapted to the conditions of industrial enterprises necessitates the need for author's refinements and the development of practically oriented tools.

The assessment of the effectiveness of the innovation development management mechanism should be based on a comprehensive analysis of the system of indicators that reflect the state and dynamics of the innovation process. In view of this, it is advisable to use a multidimensional system of criteria, the main of which is the overall efficiency of the enterprise's functioning.

In the context of high turbulence of the external environment, the choice of methods adapted to a specific enterprise is critically important. Such an approach will ensure the realism of the assessment and the effectiveness of management decisions.

In modern conditions, the problem of developing a methodological approach to assessing the effectiveness of the innovation development management mechanism of industrial enterprises is of particular relevance. An effective assessment should take into account both economic and organizational aspects of innovation activity, which requires the integration of various approaches and methods, in particular econometric, mathematical and system-targeted. Further research should be aimed at creating unified, but at the same time adaptive models capable of ensuring the innovative sustainability of enterprises in the long term. Approaches to defining the concept of “efficiency” in management theory are reflected in Fig. 1.

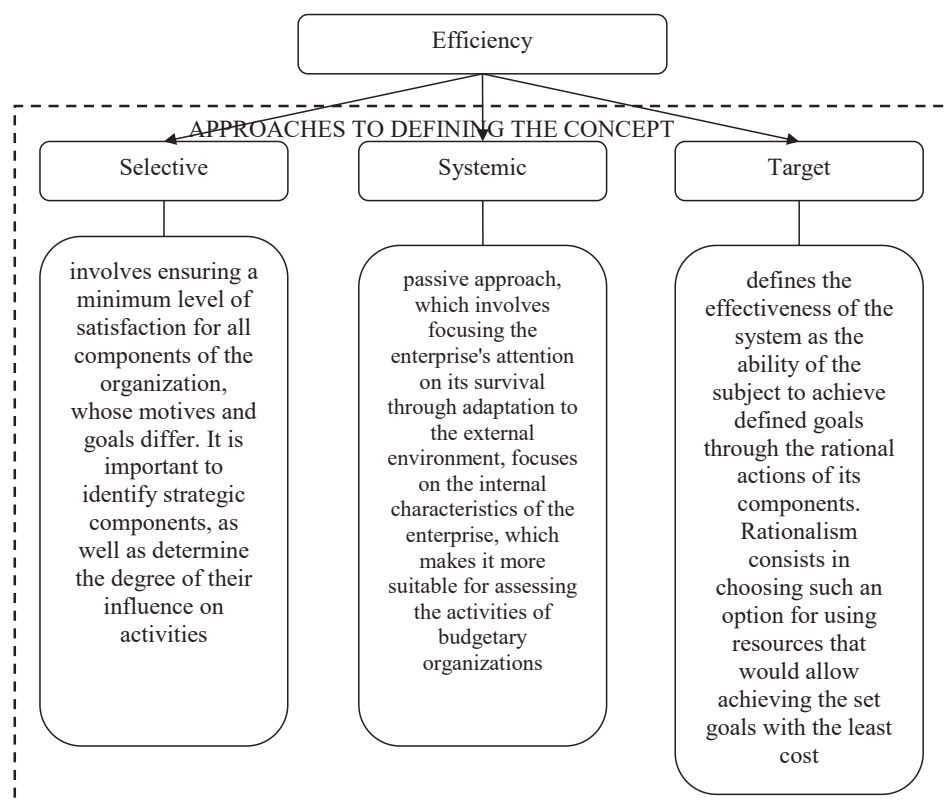


Figure 1 – Approaches to defining the concept of “efficiency” in management theory

Source: [4–7; 9]

Nonparametric methods of efficiency assessment are based on mathematical programming and do not provide for a preliminary specification of the functional dependence between inputs and outputs. The most common of them include the analysis of the operating environment – a method that allows you to assess the relative efficiency of homogeneous decision-making units based on the use of several input and output parameters. Another method of free placement of the shell is a modification of DEA, which excludes the assumption of convexity of production possibilities.

It is also worth mentioning productivity indices that reflect the dynamics of changes in productivity based on the relationship between costs and results of activity over time. Nonparametric approaches provide an objective and multidimensional assessment of efficiency, but require qualitative data and appropriate mathematical tools. One of the modern methodological approaches to efficiency assessment is the concept of performance management, which involves the use of a balanced scorecard (BSC). This approach is based on a combination of financial and non-financial indicators, which allows for comprehensive monitoring of strategic and operational aspects of the enterprise.

Within the BSC, traditional profitability indicators are used as secondary indicators, while the central indicator is economic value added (EVA), which reflects the true ability of the enterprise to create value in excess of the cost of the resources involved.

The most developed concept in the scientific literature is the concept of financial stability of the enterprise, which is determined through a system of coefficients that characterize the balance sheet structure, or through integral models of bankruptcy risk assessment, in particular the Altman model. However, such approaches focus mainly on the short-term financial condition and do not take into account the broader context of the enterprise's interaction with the dynamic external environment [2; 5; 8].

The modern interpretation of the concept of “stability” considers it as the ability of the system to maintain functionality and structural integrity under the influence of external disturbances. In the economic context, this means not only financial stability, but also adaptability, innovation, and organizational flexibility. Despite numerous publications in the field under study, a single approach to defining the content of the category “enterprise sustainability”, its structural components and management principles has not been formed, which leaves a wide field for further scientific exploration.

In general, it should be noted that the concept of «mechanism» in management science can have a dual interpretation. On the one hand, this is a functional-structural approach, according to which a mechanism is an internal structure (system of elements) that ensures the activation of the system. On the other hand, we can talk about a system-organizational approach, according to which a mechanism is a system of relations and interactions between two subsystems of the organization: the managing and the managed, which determines the rules for implementing managerial influence. In the context of managing the innovative development of an enterprise, this interpretation is fundamentally important, since it allows us to consider the mechanism not only as a set of tools, but as a holistic system with appropriate functional relationships.

The management mechanism is considered as an integrated category of management science, covering management goals, elements of the management object and their relationships, actions aimed at achieving goals, methods of influence, material and financial resources, as well as the social and organizational potential of the management system. The enterprise development management mechanism is the most active component of the management system, which ensures targeted development through a set of tools, levers, methods and means of influence adapted to the appropriate stage of the enterprise life cycle. In structural terms, it forms a logical sequence of actions taking into account the expected consequences, limitations and criteria for choosing management decisions.

In the system approach, it is advisable to formalize the enterprise management mechanism using a component model:

$$Myp=(O, Kc, G,M,K), \quad (1)$$

where O – target guidelines according to the stage of enterprise development; Kc – criteria for achieving the set goals; G – development management factors; M – development management methods; K – enterprise resources.

An alternative interpretation of the management mechanism (from a management perspective) involves the inclusion of the following elements:

$$My=(Cy, Ky, FkY, My, Py), \quad (2)$$

where Cy – management goals, Ky – criteria for achieving goals, FkY – management factors, My – management methods, Py – resources (material, financial, organizational, social).

The distinction between the functional subsystems of the mechanism (goal management, diagnostics, decision-making) allows for the detailed process of innovative development management according to

the stage of the enterprise development cycle. It is advisable to assess the effectiveness of the innovative development of an enterprise on the basis of a mathematical model that provides:

1. Forecasting changes taking into account costs, expected results and efficiency.
2. Evaluation of implemented changes based on actual costs and achieved results.
3. Comparative analysis of predicted and actual performance indicators.
4. Ranking changes by level of success and identification of reasons for deviations.

In practical terms, the most suitable for implementing the model are profit and cost indicators, which provide sufficient transparency and interpretability without the need for special methods or additional costs for data collection. However, it should be taken into account that not all changes can be accurately expressed in monetary terms, which necessitates the need for careful selection of the evaluated changes.

Given the identified discrepancy between theoretical provisions and the practice of innovative development management, the use of a static-dynamic approach to assessing the effectiveness of the management mechanism seems justified. This approach allows: to study efficiency in time; take into account the cyclicity and unevenness of innovative development, identify fluctuations in efficiency, which were previously ignored as statistically insignificant, but can have a significant impact on the stability of the enterprise.

The proposed approach involves ordering the dynamics indices of key financial and economic indicators, which allows for a comprehensive assessment of the effectiveness of changes and ensure consistency between the elements of the management system. This, in turn, contributes to the formation of a balanced management decision taking into account the strategic and tactical goals of the enterprise. The index method is one of the fundamental tools of elimination, which is widely used in economic analysis. Its essence lies in the use of relative dynamics indicators, spatial comparisons and the implementation of planned tasks, which are defined as the ratio of the actual level of the analysed indicator in the reporting period to the corresponding level in the base or planning period.

The index of any indicator X_i is denoted by I_{xi} , where I is the index symbol (from the first letter of the Latin word "index"). Each index is the ratio of two levels of the indicator (X_i) – the current level (Y_1) to the base, that is, to the base of comparison (Y_0):

$$I_{xj} = Y_1 / Y_0. \quad (3)$$

Thus, indices act as systemic relative values that characterize the change in economic, social and other phenomena in time, space or comparative aspects. Each index corresponds to the indexed value – the indicator, the change of which it reflects.

Within the framework of index analysis, dynamic indices are calculated for individual indicators with the subsequent calculation of a constant or weighted average value. To unify the measurement of heterogeneous indicators, normalization or standardization is used, which allows you to move to dimensionless indicators with an amplitude of fluctuations from 0 to 1.

The main function of index analysis is to compare an object with itself at different points in time. This approach is extremely flexible, as it allows you to identify internal patterns of development without restrictions on the choice of the object of analysis. In modern conditions of high turbulence in the external environment, the index method demonstrates high adaptability to multifactor analysis, which makes it suitable for assessing the effectiveness of the enterprise development management mechanism. The use of the index approach allows you to: timely identify changes in key external and internal factors that affect the stability of the enterprise's functioning; establish connections between changes in performance indicators and strategic development guidelines; assess the sustainability of enterprise development in comparison with other business entities.

The proposed methodological approach is based on the static-dynamic principle, which involves studying changes in management efficiency over time and allows you to identify trends in the sustainability of enterprise development during the analysed period. Based on the analysis of existing methods for assessing enterprise development, a system of basic financial and economic indicators has been formed, which are advisable to use within the index method to assess the effectiveness of the innovation development management mechanism. The main groups of indicators include:

1. Liquidity ratios (current, urgent, absolute).
2. Profitability ratios (assets, capital, products).
3. Financial stability indicators (autonomy, manoeuvrability of equity).
4. Business activity indicators (asset turnover, receivables, inventories).

Changes in these indicators in dynamics serve as the basis for constructing index estimates, which allows us to quantitatively assess the level of innovative development and the effectiveness of its management at enterprises (Fig. 2).

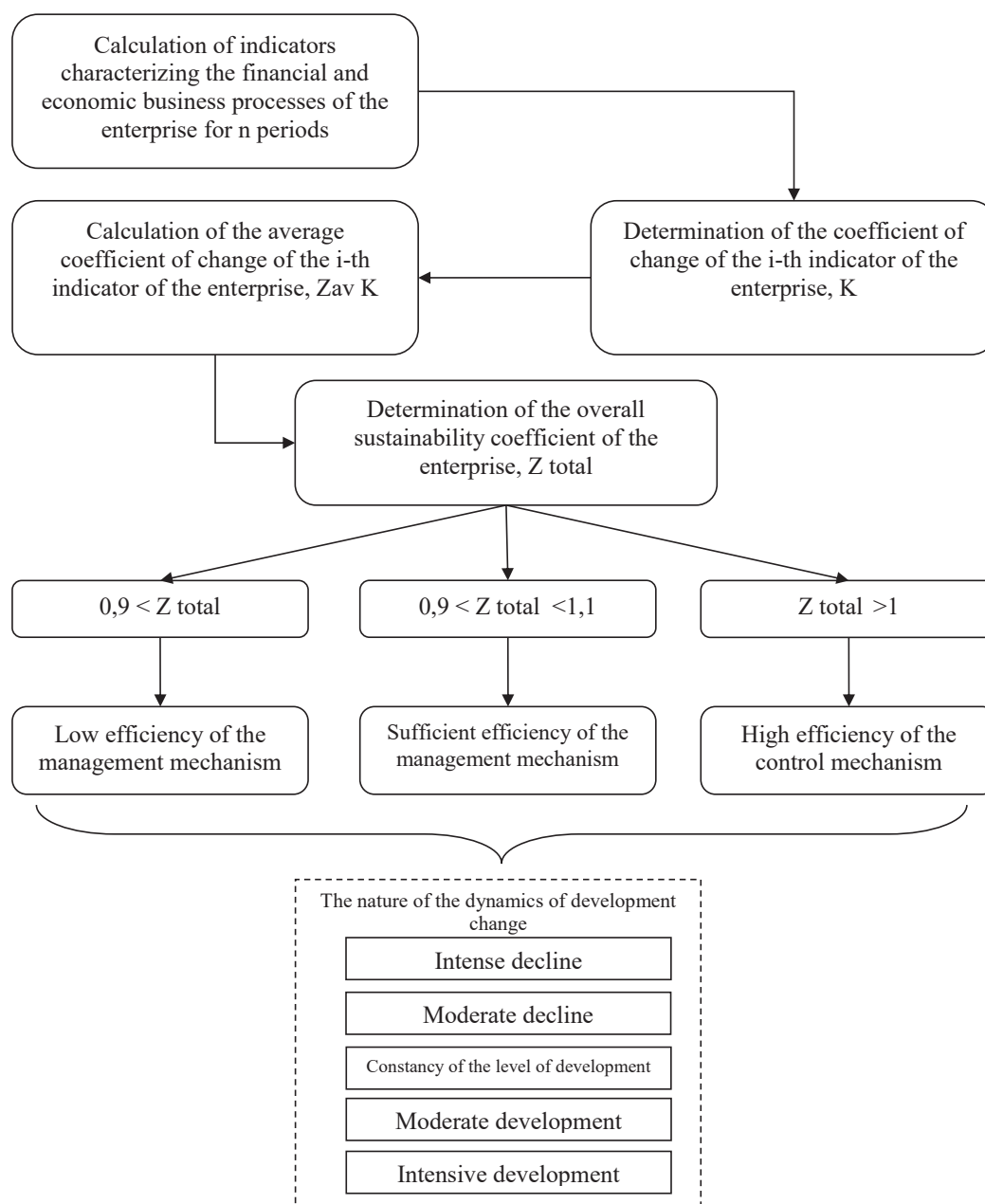


Figure 2 – Structural and logical model for assessing the effectiveness of the innovation development management mechanism

Source: [3-7]

The integral index of changes in indicators for each of the business processes is the resulting indicator of the effectiveness of the enterprise's innovative development management mechanism, which allows us to compare a specific enterprise with other enterprises in the industry.

In order to ensure an objective and comparative assessment of the effectiveness of the mechanism for managing the innovative development of enterprises, the proposed methodology provides for the formation of an integral index of changes in key indicators of business processes. This approach is based on the concept of multifactor assessment, which involves the aggregation of indicators through normalization, standardization and weighting, with subsequent reduction to a single dimensionless scale. The integral index acts as an aggregated characteristic of changes in the internal business processes of the enterprise in the context of their impact on the effectiveness of the mechanism for managing sustainable development. Such an index allows you to record complex dynamics, tracking trends, the direction of changes and their compliance with the strategic goals of innovative development.

2. Differentiation of the integral index: logic and construction

To ensure analytical flexibility and increase the accuracy of the interpretation of the integral index, its differentiation according to three levels of effectiveness is proposed, which allows you to identify the state of the management mechanism in accordance with the positioning of the enterprise within the studied industry.

The differentiation of the integral index involves the division into the following ranges:

1. High level of efficiency – enterprises whose integral index exceeds the industry average value by a certain percentage (for example, > 1.2 of the average value). This indicates an advanced pace of change and effective functioning of the innovation development management mechanism.
2. Average level of efficiency – enterprises whose index values are close to the industry average (for example, within 0.8–1.2). This level indicates stable implementation of management decisions without significant lead or lag.
3. Low level of efficiency – enterprises with an index < 0.8 , which indicates an insufficient level of adaptation of management mechanisms to the conditions of the innovation environment and potential threats of loss of sustainability.

The key principle of distributing the integral index by efficiency levels is to compare the indicators of a particular enterprise with industry average benchmarks. The following are used as basic benchmarks:

- 1) average values for a sample of enterprises in the industry, which act as an aggregated expression of the general state;
- 2) median values that reduce the impact of extreme distortions;
- 3) reference values of leading enterprises that allow establishing samples of highly efficient functioning.

This approach ensures the adaptability of the model to different types of enterprises, taking into account the specifics of their functioning, size, territorial affiliation and market position. The use of a differentiated system of interpretation of the integral index allows: to provide a standardized assessment of management efficiency; to compare the dynamics of changes between enterprises in the same industry; to identify strong and weak links in the management system; to form substantiated recommendations for improving the efficiency of management mechanisms; to provide a monitoring tool with clear boundaries of management interventions. Differentiation by the integral index of changes in business process indicators of the efficiency of the management mechanism for the innovative development of industrial enterprises is reflected in Table 1.

Table 1 – Integral index of the effectiveness of the management mechanism for the innovative development of industrial enterprises

Range of values of Iitr	Efficiency of the control mechanism
$< 1,0$	Low efficiency
$1,0 - 1,5$	Fair efficiency
$> 1,5$	High efficiency

Thus, the proposed methodological approach to assessing the effectiveness of the innovative development management mechanism can be used both in the activities of domestic enterprises of Ukraine and abroad. This is explained by its universality, completeness of the set of evaluation parameters, as well as simplicity of calculations. Based on the conducted research, it can be stated that the universality and adequacy of the proposed model allows it to be used as a basis for forecasting the innovative development of an enterprise.

Conclusions. Effective management of a modern enterprise requires the integration of multidimensional approaches to assessing its performance and sustainability. The use of non-parametric methods, performance management concepts, financial diagnostics systems and strategic analysis allows us to form an objective picture of the functioning of the enterprise and its ability to innovative development. At the same time, the need for further scientific substantiation of the terminological and methodological basis of the study remains relevant.

Modern practice of innovative development management requires a deep theoretical and methodological substantiation of the management mechanism as a complex, multifactorial system. The proposed structuring of the mechanism components, the use of mathematical modeling and the application of a static-dynamic approach allow us to form a toolkit capable of adapting management decisions to the conditions of a changing external environment. Further research should be aimed at empirical validation of models and their adaptation to the specifics of various industries. The index method as a component of the static-dynamic approach is an effective tool for assessing the effectiveness of the enterprise development management mechanism. Its application allows not only to identify trends and changes in financial and economic indicators, but also to form substantiated conclusions regarding the level of adaptability of the enterprise to external challenges.

The comprehensive application of the system of indexed financial ratios provides a balanced, structured and representative assessment that can be used for management monitoring, strategic planning and optimization of innovative development processes. The differentiation of the integral index of changes in business process indicators as part of the methodology for assessing the effectiveness of the innovation development management mechanism is an effective tool for cross-sector analysis. The proposed approach allows not only to quantitatively assess management effectiveness, but also to position the enterprise relative to the competitive industry. This creates the prerequisites for improving management strategies, developing targeted development programs and adapting to changes in the external environment in the conditions of an innovative economy.

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ОСОБЛИВОСТІ АНАЛІЗУ ЕФЕКТИВНОСТІ УПРАВЛІННЯ ІННОВАЦІЙНИМ РОЗВИТКОМ ПІДПРИЄМСТВ

Анотація. У статті розглядаються концептуальні основи механізму управління інноваційним розвитком підприємства, зокрема його складові, логіка функціонування та підходи до оцінки ефективності. Особлива увага приділяється математичному моделюванню ефективності змін, що впроваджуються в рамках інноваційного розвитку, з урахуванням статично-динамічного підходу. Використання індексного аналізу є виправданим з огляду на специфіку бізнес-процесів та галузеві особливості промислових підприємств. Автор розглядає актуальність оцінки ефективності механізму управління інноваційним розвитком підприємств у контексті сучасних економічних викликів. Підкреслюється, що інфляційні процеси, низький рівень платіжної дисципліни та надмірне податкове навантаження значно ускладнюють реалізацію інноваційного потенціалу, особливо в промисловому секторі. Аналізується сутність поняття «ефективність» та систематизуються підходи до його визначення в контексті інноваційного розвитку. У статті аналізуються сучасні підходи до оцінки ефективності діяльності підприємства, зокрема непараметричні методи математичного програмування, концепція управління ефективністю та показники фінансової стабільності. Особлива увага приділяється складності вимірювання стабільності підприємства як багатовимірної економічної категорії з точки зору взаємодії із зовнішнім середовищем. Викладено методологічні підходи до визначення поняття «механізм» у контексті управління підприємством. У статті обґрунтовано доцільність викори-

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Features of the analysis of the efficiency of management of innovative development of enterprises

стання індексного методу для оцінки ефективності механізму управління розвитком промислових підприємств. Запропоновано методологічний підхід, заснований на статично-динамічному аналізі змін основних фінансових і економічних показників у часі. Описано аналітичні можливості індексного методу як інструменту виявлення тенденцій інноваційного розвитку в умовах мінливого зовнішнього середовища. У статті представлено методологічний підхід до оцінки ефективності механізму управління інноваційним розвитком промислових підприємств та побудови інтегрованого індексу змін показників бізнес-процесів. Диференціація цього індексу пропонується на основі порівняльного аналізу результатів підприємства з аналогічними показниками інших суб'єктів галузі. Встановлено три діапазони значень, що дозволяють визначити рівень ефективності функціонування механізму управління інноваційним розвитком. Обґрунтовано аналітичну доцільність такого підходу для моніторингу динаміки інновацій на міжгалузевому рівні.

Ключові слова: ефективність, підприємства, інноваційний розвиток, механізм управління, методи аналізу, методи оцінки ефективності.