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# **MANAGEMENT IN PRIVATE AND PUBLIC SECTORS AS AN IMPORTANT ELEMENT OF FUNCTIONING OF THE ORGANIZATION**

MONOGRAPH

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**MANAGEMENT IN PRIVATE AND PUBLIC SECTORS AS AN IMPORTANT ELEMENT  
OF THE FUNCTIONING OF THE ORGANIZATION:**

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## INTRODUCTION

The modern world is rapidly changing. The living environment, technologies, means of production, and communication tools are evolving. That shapes the latest approaches to management system formation at various levels. Therefore, scientific doctrines are updated, and new concepts emerge, emphasizing the need to study the world and its processes (social, ecological, technical, economic) in their unity and interdependence. Consequently, managers need competencies across different areas and fields to make effective decisions, requiring an interdisciplinary approach.

In this context, an interdisciplinary approach should be regarded as a practice that allows the use of categories, concepts, theoretical frameworks, models, methodologies, and applied tools from various fields of science and activity within management. At the same time, it serves as a tool for uniting sciences, generating integrated products, projects, and interdisciplinary research objects, mastering which is fundamentally important for both science and practice.

Current trends emphasize the need for an interdisciplinary approach: the complexity of economic, social, ecological, and management systems and their respective institutions; the intensity and speed of changes within these systems; the interconnection and interdependence of economic, ecological, and societal processes; intangible assets have become the driving forces of development as critical attributes of behavioral, digital, and experiential economies; changes in the content, nature of managerial activities, and management philosophy; shifts in the benchmarks of technical, economic, biological, and social timelines; changes in factors that shape competitive advantages; and the intensifying asymmetries in economic and societal development against a backdrop of security issues.

These factors present new challenges and necessitate scientific research to develop new approaches, technologies, and management methods, whose role is becoming increasingly critical amid global and local risks.

The presented materials have theoretical, and methodological value as well as didactic and practical significance, as they demonstrate the conditions and features of implementing effective management tools and methods to address current issues in enterprise, activity areas, and regional development. This monograph will be valuable and beneficial for enterprise managers, local government officials, researchers, and university students.

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# **MODERN TECHNOLOGIES OF ORGANIZATION MANAGEMENT**

# MECHANISM FOR MANAGING ORGANIZATIONAL CHANGES AT THE ENTERPRISE

In today's environment of rapid institutional transformation, escalating economic challenges, deteriorating ecological conditions, and intensifying energy crises, the need for adaptive management in business operations has become more urgent than ever. The turbulence in the national economy complicates not only the functioning of business entities but also diminishes their overall effectiveness.

A key factor in ensuring the successful operation of enterprises under such conditions is their ability to transform promptly and in the right direction. It is important to emphasize that the success of organizational change initiatives depends directly on the quality of their management. The capacity of an enterprise to evolve is largely determined by its leadership's ability to swiftly adapt to new operational conditions and maintain strong relationships with stakeholders.

Various Ukrainian scholars and practitioners, such as N. Bieliaieva, E. Gryn, T. Grinko, R. Kostsyk, T. Lisovych, S. Lukashev, O. Melnyk, I. Oleksiv, N. Pryymak, O. Savchenko, K. Sieriebriak, S. Stepanenko, and others, have explored different aspects of managing organizational change at enterprises.

Nevertheless, despite the extensive body of literature, several important aspects remain unexplored. These include the processes of implementing organizational changes, evaluating the readiness of businesses for various transformations, and addressing employee resistance to change. Today, there is a pressing need for developing an effective mechanism for managing organizational change that ensures long-term business viability amidst a shifting institutional environment.

The aim of this research is to design a comprehensive management mechanism for organizational changes within enterprises, tailored to the complexities of a turbulent external environment.

In today's realities, organizational changes are an inseparable attribute of the activity of a competitive enterprise and an important guarantee of its survival in the long term. The fast-paced and volatile nature of modern business demands that managers at all levels possess the skills and agility to adapt to these changes effectively. In this context, the creation of a robust, actionable mechanism for managing organizational change becomes increasingly essential.

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In the scientific works of modern theorists and practitioners dedicated to the issues of adaptive management, there are many concepts that are in one way or another related to changes in the activities of economic entities, such as "development", "transformation", "reorganization", "restructuring", "adaptation", "improvement", and so on. All of them, to some extent, characterize the process of adaptation to the demands of the internal and external environment.

The term "change" itself comes from the French word "changer", which originally meant "bend" or "turn" (of tree branches or grapevine). In scientific works focused on economics and management, different approaches to interpreting its essence are encountered, the systematization of which has allowed for the formation of a comprehensive understanding and the identification of its connection with other management concepts (Fig. 1).

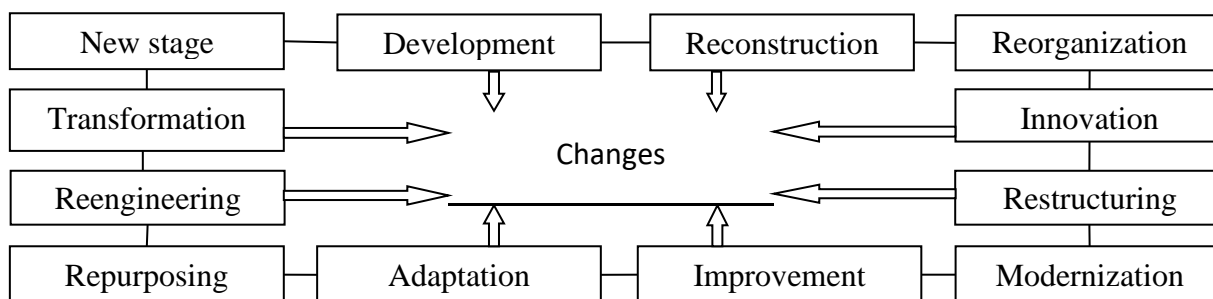


Fig. 1. Approaches to interpreting the essence of the concept of "change"  
 Source: generalized by the author based on (Pryymak, 2019)

From the information provided in Fig. 1, it is quite evident that the architectonics of changes implies their coexistence and involvement in a set of organizational, economic, and management processes related to various spheres of enterprise functioning and development. They are most often considered as:

- an important prerequisite for the successful existence of any business entity;
- transformational processes, the source of which lies in the discrepancies between the enterprise's goals and its performance outcomes;
- the result of the influence of external and internal environmental factors on the enterprise;
- uncontrollable processes by nature, driven by the development of the enterprise;
- a means of achieving goals and ensuring desired performance outcomes.

Taking all of the above into account, in our opinion, changes are a set of diverse transformations that continuously occur in an enterprise's activities under the influence of internal and external environmental factors, leading to the transition of



the management object to a qualitatively new level.

At the same time, it is worth noting that there is no single generally accepted approach to interpreting the essence of the concept of "organizational changes" in modern scientific works on management. Domestic scholars perceive its content in different ways. An analysis of various authors' approaches to defining the term "organizational changes" is presented in Table 1.

Table 1

Interpretation of the concept of "organizational changes"

Author	Definition of "organizational changes"
E. Gryn (Gryn, 2018)	The process of an enterprise transitioning to a different state, the parameters of which depend on the current state, thus determining the procedures, methods, and means of their implementation; it involves subsystems or elements of the enterprise acquiring different parameter values or new qualitative parameters, which in turn ensures the achievement of the set goals and endows the enterprise with new emergent properties
O. Melnyk, R. Kostsyk (Melnyk & Kostsyk, 2009).	Various types of innovations and transformations that can skillfully combine in different directions (change in organizational goals, organizational structure, technology, technological processes, product designs, etc.), and are capable of preventing recessionary trends and ensuring the effective use of all available resources
M. Novikova, M. Borovyk, Ye. Bubyrov (Novikova, Borovyk, & Bubyrov, 2022).	Changes that occur in the activities of enterprises and organizations related to the implementation of new forms and management methods, taking into account the influence of external and internal environmental factors, and aimed at achieving the established goals of their activities
K. Sieriebriak (Sieriebriak, 2016)	A comprehensive concept that involves transforming the organization or its individual elements in accordance with the demands of the constantly changing environment to achieve a high level of development
I. Oleksiv, T. Lisovych (Oleksiv & Lisovych, 2015)	A set of changes in the organizational structure of the enterprise or its individual elements aimed at redistributing responsibilities and duties among employees and optimizing connections between units to improve the management of the enterprise's production and economic activities
O. Pidmurniak, D. Baiura (Pidmurniak & Baiura, 2020)	The process of transitioning the system to a qualitatively different state, in accordance with our vision of the desired future
H. Tepliskyi, I. Nikolaieva (Tepliskyi, & Nikolaieva, 2018)	Changes aimed at increasing the flexibility and speed of an enterprise's adaptation to changes in the external environment, its ability to avoid threats, and its timely use of available potential opportunities

*Source: systematized by the author*

The essential characteristics of organizational changes are presented in Figure 2. In summary, based on the analysis of various authors' approaches to interpreting the essence of the concept of "organizational change," we can assert that organizational changes are the process of transitioning a business entity from one state to another. This process provides involves the acquisition of new quantitative

and / or qualitative characteristics of its subsystems and contributes to achieving set developmental goals. Organizational changes pertain to all aspects of an enterprise's operations, levels of management, and methods of reaching objectives, focusing on optimizing its potential, utilizing cutting-edge technologies in production, improving working conditions, and refining the organizational structure.

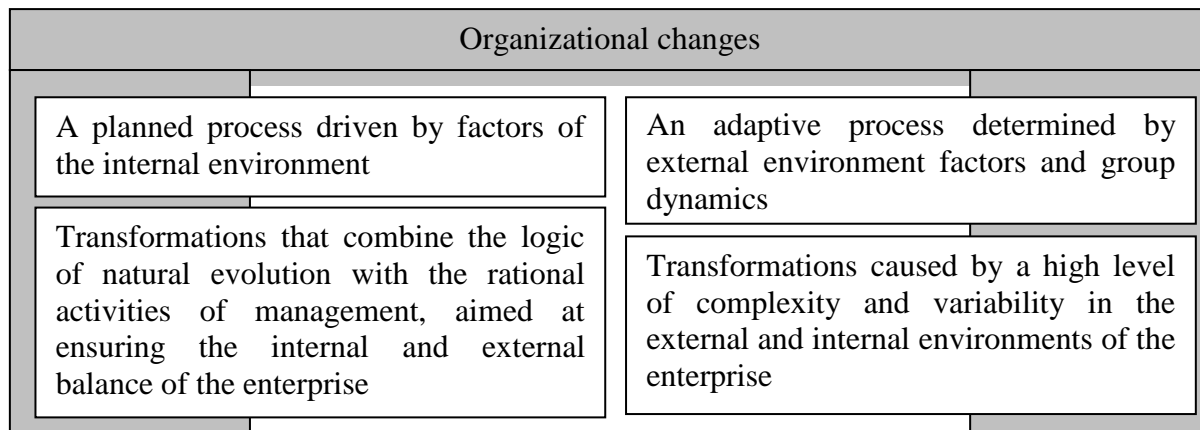


Fig. 2. Essential characteristics of organizational changes at the enterprise  
*Source: formed by the author based on (Grinko, 2013)*

Typically, organizational changes in companies are carried out in the form of:

- adaptation (this involves implementing minor innovations that allow the organization to adjust to new business realities and maximize the use of existing resources to prevent a slowdown in organizational development);
- radical transformations (these entail deep changes within the internal environment of the company in response to alterations in its external environment, with the results manifesting in the long- or medium-term perspective).

In most cases, a defining premise for implementing organizational changes in a company is the transformational processes occurring in its external and/or internal environment.

External reasons for implementing changes are directly related to the specifics of the macro- and microenvironment in which the business entity operates. Macro-environment factors primarily exert an indirect influence on the company's activities and do not necessitate significant changes. In contrast, microenvironment factors (competitors, suppliers, consumers, intermediaries, and contact audiences) are decisive levers for implementing and executing organizational changes.

At the same time, the main factors in the internal environment of the enterprise that necessitate various transformations include objectives, tasks, organizational structure, personnel, and technology.

The implementation of organizational changes directly depends on the effectiveness of managing this process.

It is important to emphasize that in contemporary economic literature, there is a lack of consensus among scholars regarding the definition of "management of organizational change." This highlights the need for an analysis of different approaches to interpreting its essential characteristics, as well as the development of a mechanism for its implementation.

Nowadays, there are a significant number of various concepts and models for managing transformational processes at enterprises. A morphological analysis of authors' definitions of the concept of "management of organizational change" substantiates the necessity of revealing their unique perspectives.

Table 2

Approaches to interpreting the essence of the concept of "management of organizational change"

Basic category	Definition of the concept "management of organizational change"	Author
Process	A structural approach to transitioning specific objects and systems from their current state to a desired future state, with the aim of empowering employees to accept and support changes in their current business environment	T. Grinko (Grinko, 2013)
	An ongoing process of implementing sequential stages, which include: planning future organizational changes, organizing the implementation of changes (in the form of creating an initiative group and developing a change program), forming a motivational environment to reduce possible resistance to changes from personnel, and regulating and controlling the implementation of organizational changes, which will help mitigate potential risks and enhance the enterprise's competitiveness	S. Stepanenko, S. Lukashev (Stepanenko & Lukashev, 2015)
Set of management actions	A set of purposeful management actions within the organization's management system aimed at transitioning it from one state to another (desired), carried out according to defined development goals in the context of changing external and internal environments	M. Novikova, M. Borovyk, Ye. Bubyrov (Novikova, Borovyk, & Bubyrov, 2022).
Measures	Actions related to planning, organizing, motivating, and controlling aimed at the rational and timely alteration of the enterprise's functioning to achieve a high level of economic development	K. Sieriebriak (Sieriebriak, 2016)
Highly professional work	The highly professional work of the management subsystem of the organization's system, which, through persuasion, encouragement, and management influence on the managed subsystem, is capable of ensuring a coordinated systemic mechanism for organizational changes aimed at enhancing the adaptive capacity and competitiveness of the organization	O. Savchenko (Savchenko, 2012)
Type of activity	A specific type of managerial activity of the enterprise that should be integrated into the current management system is supported by the evolution according to which changes are inherent in an enterprise functioning in a constantly changing external environment	E. Gryn (Gryn, 2018)

Source: systematized by the author

In our view, the management of organizational change should be regarded as a deliberate intervention by the management entity in the processes of initiating, planning, implementing, and institutionalizing organizational changes, aimed at achieving established goals. The foundation of this process lies in a clear understanding of the current situation of the enterprise, the desired future state, and the sequence of necessary transformations.

Like any management activity, the management of organizational change is predicated on the interaction between the management subject and the management object. The management subject may include managers at various levels, change leaders, change agents, and change teams.

A key characteristic of this subject is possessing the necessary authority to make informed management decisions in the areas of initiation, planning, implementation, and institutionalization of organizational changes, as well as the ability to influence the management object – specific areas of the enterprise's activities that require changes and which the actions of the management subjects target.

Rapid changes in operating conditions and the need to develop a comprehensive set of measures for adaptation necessitate the establishment of an effective mechanism for managing organizational change within the enterprise. Such a mechanism would facilitate sustainable development and enhance the enterprise's competitive position in the market.

The term "mechanism" began to be employed in economic science and business practice in the 1960s to describe the interplay of production and social processes.

In our opinion, when considering the effective functioning of an economic entity, it is beneficial to analyze it from two perspectives: as a system that determines the procedures for conducting specific activities and as a sequence of states and processes that comprise particular actions.

Moreover, the mechanism for managing organizational change at the enterprise should be understood as a collection of goals, tasks, functions, principles, methods, levers, and management tools that interact and create the conditions necessary for organizational development. The theoretical underpinnings of this mechanism are rooted in the concepts of managing organizational change and organizational development.

The component-structural model of the mechanism for managing organizational change at an enterprise is illustrated in Figure 3.

Now, let us examine its key components in detail.

The target component of the mechanism for managing organizational change encompasses its goals, objectives, and tasks.

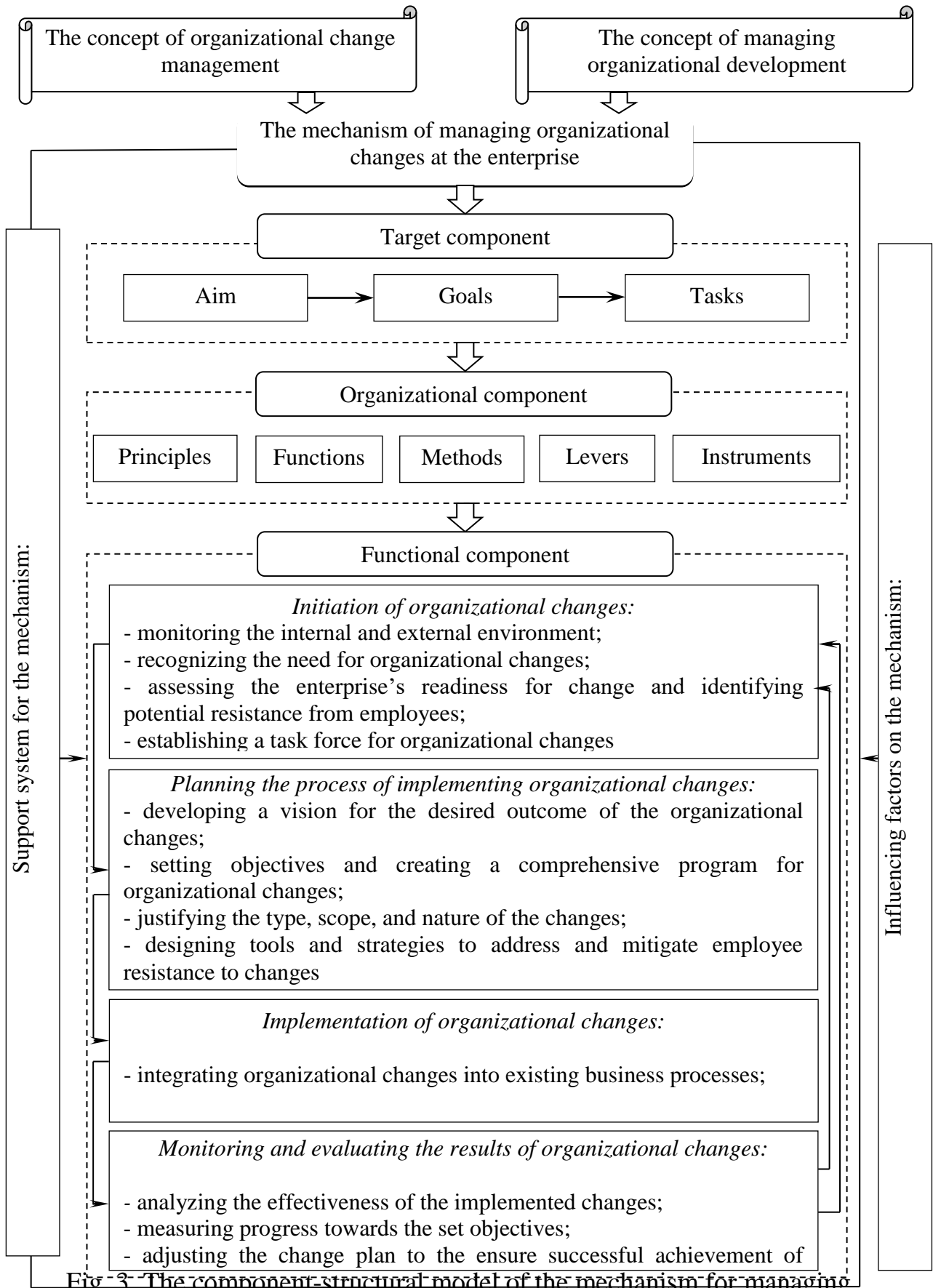


Fig. 3. The component-structural model of the mechanism for managing organizational change at an enterprise

Source: author's development

We believe that the primary goal of the mechanism for managing

organizational change at the enterprise is to implement organizational changes that ensure its sustainable organizational development.

The objectives of the mechanism include:

- enhancing adaptability to the external environment;
- strengthening competitive positioning in the market through the enhancement of competitive advantages;
- ensuring coordinated operations among all subsystems of the enterprise;
- increasing the flexibility of the enterprise;
- improving operational performance.

The tasks associated with the functioning of the mechanism for managing organizational change at the enterprise include:

- identifying the need for changes;
- achieving a state of readiness for change;
- counteracting resistance to change from personnel;
- determining methods for implementing changes;
- identifying and assessing factors influencing the enterprise;
- justifying the priority directions for implementing organizational transformations.

To ensure the realization of the target block of the mechanism, it is necessary to form a second block, which includes the justification of principles, methods, functions, levers, and tools.

In our opinion, the following principles should form the foundation of the process of managing organizational changes in an enterprise:

- principle of uniqueness (each situation is unique and requires the implementation of specific organizational changes and the development of tailored management approaches);
- principle of parallelism (simultaneous implementation of organizational changes across various areas of the enterprise's activities);
- principle of systemic approach (taking into account the interconnections between individual components of the enterprise's subsystems, as well as their relationship with the external environment);
- principle of participation (involvement of managers at all management levels in the decision-making process regarding the implementation of organizational changes);
- principle of accuracy (planning organizational changes with consideration of the required time for implementation, potential employee resistance, and other factors);
- principle of consistency (aligning organizational changes and management methods with the enterprise's strategy and tactics);

- principle of continuity (planning and executing organizational changes with awareness of the additional changes they may trigger in different areas of the enterprise's operations);
- principle of flexibility (rapid transformation of the enterprise's business processes in response to changing business conditions);
- principle of strategic orientation (prioritizing those organizational changes that will contribute to the enhancement of the enterprise's long-term competitive advantages);
- principle of efficiency (managing organizational changes in such a way that the benefits from their implementation exceed the resource costs required for their realization);
- principle of continuous monitoring of business environment factors (constant tracking of processes occurring in both the internal and external environments of the enterprise).

The above list of principles is not exhaustive and can be supplemented with others. The main requirement is that they should be consistent with each other.

An important element of the organizational block of the mechanism for managing organizational changes is the management functions, including planning, organizing, motivating, and controlling. At the same time, a special place in its structure is occupied by management methods, which ensure the achievement of the set goals and the solution of specific tasks related to implementing particular organizational transformations.

Modern enterprise management has a wide range of various methods for managing both radical and evolutionary organizational changes (see Fig. 4).

When choosing one or a combination of these methods, it is essential to consider the goals of the organizational changes, available resources, and the efforts required for their implementation.

Levers play a critical role in ensuring the effective functioning of the mechanism for managing organizational changes in the enterprise, as they define the nature of the tools' actions and adjust their impact.

The main levers include organizational-administrative (permit system; organizational and legal form; information security and protection; standardization and certification); economic (depreciation policy; pricing policy; taxation; lending; insurance; customs policy); socio-psychological (leadership style; socio-psychological climate; team cohesion/conflicts among personnel).

Along with levers, the use of influence tools ensures the accomplishment of set tasks and contributes to the organizational development of the enterprise.

## Methods of managing organizational changes

→	Outsourcing	delegation by the enterprise's management of part of its employees' responsibilities or even entire business activities to another independent economic entity on a paid basis
→	Reengineering	implementing organizational changes through the fundamental rethinking and radical redesign of the enterprise's business processes
→	Restructuring	implementation of a set of various measures for enterprise restructuring by changing the form of ownership, legal form, management structure, etc
→	Downsizing	reducing the size of the enterprise to improve its efficiency by reducing administrative costs for personnel maintenance
→	Benchmarking	systematic activities aimed at searching for, evaluating, and implementing best practices at the enterprise
→	TQM-total quality management	building a quality management system that covers all aspects of the enterprise's activities, focused on continuous quality improvement, cost minimization, and meeting deadlines
→	Lean-production	elimination of actions that do not add value but consume significant time, and the formation of production processes that create value in a continuous flow
→	Six sigma	addressing issues related to identifying errors in the enterprise's business processes to improve product quality, with a focus on analyzing measurement results and enhancing production processes
→	Renovation	renewal of core production assets that are retired due to physical (or moral) wear and tear, funded by the depreciation fund

Fig. 4. Characteristics of modern methods for managing organizational changes at an enterprise

*Source: author's development*

These tools include legal, financial, technical, organizational, and informational-analytical tools (see Fig. 5).

The use of effective tools for managing organizational changes not only enhances the adaptability of the enterprise to rapidly changing external conditions and improves its operational efficiency, but also enables continuous efforts towards increasing competitive advantages in the market.

One of the key components of the mechanism for managing organizational changes in an enterprise is the support system, which consists of personnel, technical, material, financial, informational, and legal subsystems.

The mechanism also involves the implementation of four stages in the process of managing organizational changes at the enterprise.

Stage 1. Initiation of organizational changes:



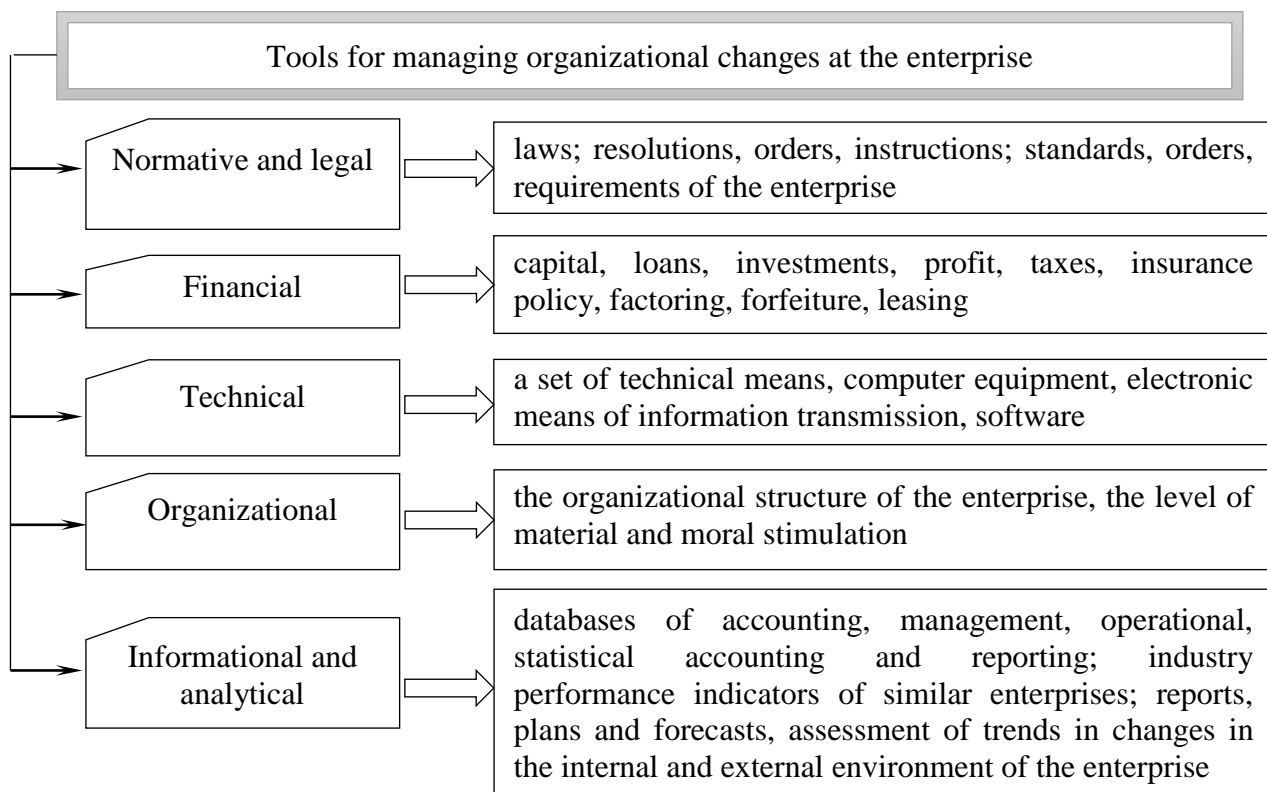


Fig. 5. Tools for managing organizational changes at the enterprise

*Source: systematized by the author*

- realization of the need for organizational changes by the manager (leader) or the change initiator (change agent) under the influence of external and internal factors;

- diagnosis of the enterprise's readiness for changes by assessing its current potential, possible directions for changes, employee attitudes toward changes, and potential resistance;

- formation of a working group for organizational changes, consisting of the enterprise's managers and specialists, and sometimes invited consultants who can objectively assess the situation and propose improvement measures.

Stage 2. Planning the process of implementing organizational changes involves developing a change program and overcoming employee resistance. At this stage, a detailed step-by-step program for implementing changes and overcoming staff resistance is created, with a clear definition of the competencies of each participant in the process, as well as the necessary resources (Buniak & Kovalchuk, 2018). This program should be goal-oriented and ensure the achievement of the desired effect.

It should be noted that changes should not be implemented without prior analysis of potential consequences, as the results directly affect the further development of the enterprise and its competitiveness.

Stage 3. Implementation of the planned organizational changes involves selecting the technology and directly implementing the changes, as well as

integrating the change management system into the overall management system. This integration ensures the distribution of authority and responsibility for the change process and creates conditions for increasing the effectiveness of change management by coordinating and regulating activities from a central point.

A critical prerequisite for the successful realization of this stage is overcoming employee resistance. In practice, for this purpose, such methods are used as: informing and communicating with employees about the changes, involving them in the development of the change plan, incentivizing and actively supporting them, negotiations and agreements, manipulation and co-optation, personnel reshuffling, coercion, employee training, and consolidation of new norms and values in the organizational culture (Buniak & Kovalchuk, 2018).

The choice of a specific method is situational and depends on a variety of factors, including the interests of employees and managers at all levels, the tendency of employees to engage in conflict during changes, the prevailing leadership style, the skill level of the staff, and the managerial maturity of the leaders.

Stage 4. Monitoring the results of organizational changes involves comparing the actual results with the planned outcomes and determining further directions for action. If the goals of the changes were not achieved, it is necessary to identify the reasons and adjust the activities accordingly. If the goals were met, it is important to consolidate the results by aligning the revised processes with the organizational structure of the enterprise, rewarding active participants, and maintaining a positive psychological climate within the team.

In practice, change management has a cyclical nature, since the implementation of transformations is not a one-time act, but a constant necessity, which allows us to consider it as a continuously repeating process, which is very important not to stop until the desired results are achieved.

In general, the effective management of organizational changes should involve an objective assessment of all the circumstances that accompany the transformation process and the constant work of the management to inform the staff about the need and importance of transformations in order to create an atmosphere of commitment to them.

Therefore, properly structured work in the field of organizational change management allows not only increasing the adaptability of the enterprise to new economic conditions, but also creating a powerful foundation for improving the results of operations and increasing the commitment of stakeholders. Implementation of the proposed organizational change management mechanism at the enterprise will contribute to ensuring its sustainable organizational development, as well as strengthening the competitive position on the market.

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## MANAGEMENT OF ENTERPRISE FINANCIAL RISKS: APPROACHES AND CHARACTERISTICS

Risks are an integral part of any production and economic activity, arising from uncertainties and changes in the internal and external environment. The ability to effectively manage these risks is a key element in the successful management of any organization or project. Moreover, in a competitive business environment characterized by high uncertainty and numerous challenges, effective risk management entails defining the strategic prospects of the enterprise and identifying opportunities to improve its activities, as well as preventing or reducing the likelihood of adverse developments (Lahunova, I., 2018).

In the enterprise risk management system, financial risks occupy a distinct niche. Assessing their degree is always relevant because financial markets and conditions are constantly evolving. For example, political events that impact global economic conditions, such as military conflicts, trade wars, sanctions between countries, or changes in regulatory policy, can create new financial risks or intensify existing ones. The relevance of financial risks also depends on the type of activity and the region. For instance, enterprises operating in the high-tech sector may encounter specific technological risks, while organizations in the raw materials sector may face risks associated with price fluctuations for raw materials. Thus, the relevance of financial risks is determined by a combination of factors affecting a specific enterprise, activity type, or market at a given time.

Bocharova N. (2023) states that «financial risks are dangers or threats that can potentially impact the financial performance or stability of a business, government, or other organization».

Panchenko O. (2019) considers two approaches to financial risk in their work: in a narrow sense, financial risk is the likelihood of incurring losses due to operations in the financial and credit sphere. In a broad sense, it is the probability of any unforeseen financial losses under conditions of uncertainty.

According to Shkliaruk S. (2019), «financial risk is an additional risk arising when a company raises borrowed funds. Financial risk arises for companies that attract loans to finance their activities and, due to various factors, may be unable to service their obligations».

Nishchyk T. (2018) describes financial risk as “the conscious possibility of unforeseen losses of expected profits, property, or money due to random changes in economic conditions or unfavorable circumstances.”

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In summary, financial risk is the possibility of incurring losses or unfavorable outcomes as a result of financial transactions or events. This can include risks related to fluctuations in currency exchange rates, interest rates, commodity prices, stock prices, bond prices, and other financial instruments. Financial risks may arise from changes in macroeconomic conditions, political decisions, market conditions, specific events within certain enterprises or industries, and also depend on the risk management strategy employed.

Financial risks can originate from various factors and have negative implications for the financial stability of an economic entity:

1) economic factors: growth or decline in GDP, inflation, unemployment, currency exchange rate fluctuations;

2) political factors: changes in government, introduction of new laws or regulatory acts, geopolitical conflicts;

3) market factors: changes in the prices of stocks, bonds, commodities, real estate;

4) technological factors: the rapid pace of technological change can create new opportunities but also risks associated with shifts in market demands and competition;

5) social factors: changes in consumer demand, demographic changes, consumption trends, etc.

These factors can interact with each other, leading to complex situations where risks may intensify or offset each other. However, it is crucial for an economic entity to be able to effectively identify, assess, and manage these risks to minimize their negative impact on final financial results.

Like any other type of risk, financial risk has its own nature and includes key characteristics, as shown in Figure 1.

Let's consider the classification of a company's financial risks:

– credit risk is viewed as the risk associated with the possibility of incomplete or untimely fulfillment of obligations for loan repayment or return of borrowed funds;

– interest rate risk arises from fluctuations in interest rates, which may affect the value of financial instruments, such as bonds, loans, deposits, and others;

– currency risk occurs when exchange rate changes impact the value of assets, liabilities, or the profitability of transactions conducted in a currency different from the entity's national currency;

– industry risk refers to risks associated with specific factors in a given industry that may affect the financial activity of companies operating within that sector. Each industry has unique characteristics, trends, and risk factors, which may include cyclical, seasonality, competition, and technological factors;

- liquidity and capital structure risk pertains to the possibility of cash shortages or insufficient liquid assets to meet current financial obligations;
- operational risk is related to losses arising from errors in the company’s internal processes, systems, or management decisions;
- country risk, political risk, or sovereignty risk results from political, economic, social, or legal factors that affect the business environment in a specific country (Kneisler, O., Pysmenna, T., Kostetskyi, V.. & Lubkei, N., 2017; Tomashuk, I., 2022; Kulish, G. & Rodnichenko, I., 2018).

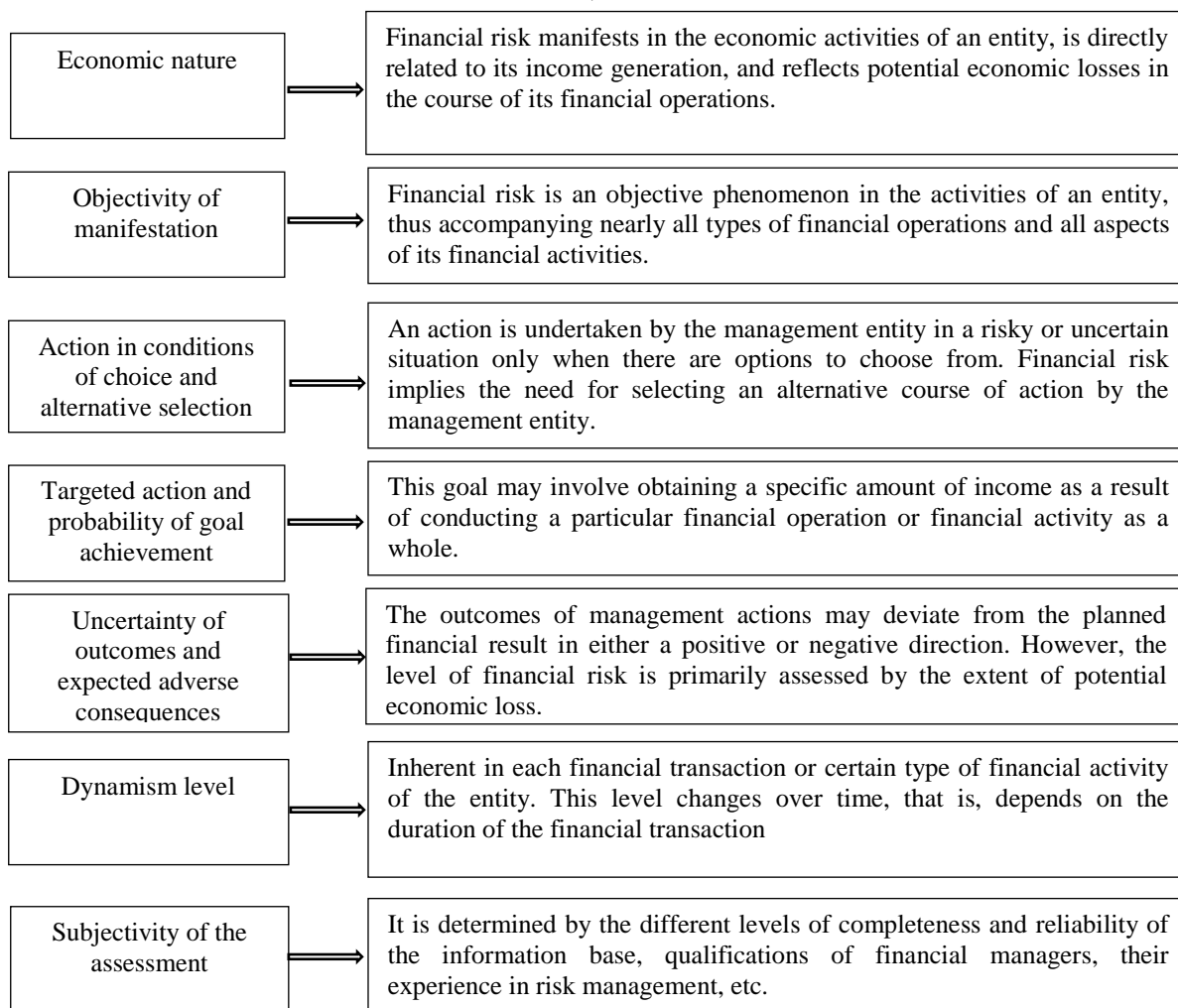


Fig. 1. Characteristics of a company's financial risk

Note. Created by the author based on (Kneisler, O., Pysmenna, T., Kostetskyi, V. & Lubkei, N., 2017)

Thus, financial risks are an integral part of any business activity due to their potential to cause financial losses or negatively affect the financial position and performance of an entity or investor.

Financial risk management is an essential component of a company’s management strategy. It is crucial to establish an effective financial risk management system.

A financial risk management model is a system of procedures, methods, and tools used to identify, measure, control, and mitigate risks encountered in an organization's financial operations.

The objectives of financial risk management include ensuring the resilience and stability of the company's financial position by effectively managing potential risks.

The main goals of financial risk management are:

- protection from financial losses that may arise from adverse events or market fluctuations. This can be achieved by taking steps to reduce risk exposure or by transferring it through insurance and other methods;
- maximizing opportunities to achieve the intended profit, by effectively using market opportunities and investment strategies, as well as identifying and managing risks associated with these opportunities;
- ensuring financial stability by minimizing and reducing the negative impacts of risk events;
- achieving goals and strategies by considering financial risks in the process of making strategic decisions and developing action plans.

In Figure 2, a financial risk management model is schematically presented.

According to Shyshkina O. (2021), this model aligns with key management principles:

- «continuity – ongoing response to the impact of risk-generating factors in both external and internal environments;
- systematic approach – incorporating feedback that enables the identification of how financial results impact the enterprise's functioning, allowing for flexible adjustments to management parameters to achieve more effective outcomes;
- comprehensiveness – the system manages various groups of both financial and non-financial risks, as well as the overall risk profile of the industrial enterprise;
- goal orientation – aligning the risk management system with the achievement of tactical and strategic goals of the industrial enterprise».

Other financial risk management principles are highlighted by Laktionova O. (2020) in her work, including: risk awareness; acceptance of manageable risks; economic rationality in management; consideration of the entity's financial philosophy; alignment with financial policy on specific financial activities (aggressive, moderate, or conservative); matching accepted risk levels with profitability levels of financial operations; matching accepted risk levels with the enterprise's financial capacity; consideration of the time factor in risk management; independence in managing specific risks; and cost-effectiveness – the expenses for risk management should not exceed the possible financial losses.



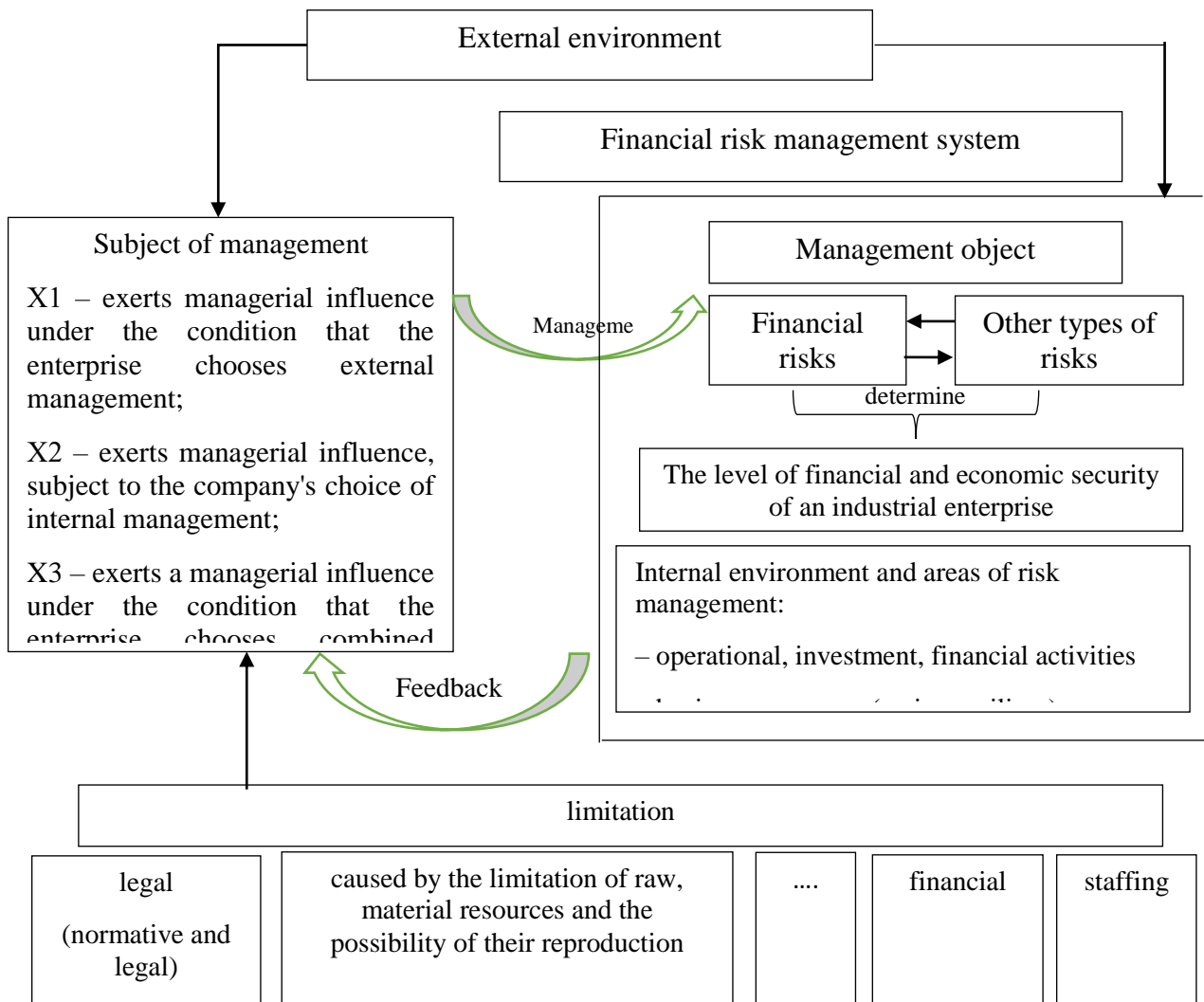


Fig. 2. Financial risk management model of a company

Note. Source (Shyshkina, O., 2021)

An effective risk management system in an enterprise also depends on adherence to key principles considered essential by contemporary researchers for effective risk management. These principles include:

1. The principle of scale. This principle involves full coverage of all potential risks that could threaten the company’s operations, ensuring comprehensive management of all types of risks.

2. The principle of adequacy. This principle entails prompt, cost-effective responses to possible changes in the business environment, ensuring that responses are effective and require minimal expenditure.

3. The principle of minimizing total costs. According to this principle, the enterprise seeks to minimize costs associated with the negative impacts of risks. An effective risk management system should aim to minimize losses and optimize costs in the event of risky situations.

According to researcher Laktionova O. (2020), the functions of financial risk management include:

«General functions of financial risk management:

- developing effective information systems to support the justification of alternative management decisions;
- conducting risk analysis of various aspects of financial activity;
- engaging in risk planning for financial activities across primary directions;
- ensuring effective monitoring of the implementation of risk-related decisions (creating appropriate internal control systems, delegating control duties across departments, and defining a system of monitored indicators).

Specific management functions include:

- forming an accepted financial risk portfolio;
- assessing the level and cost of risks (choosing evaluation methods, estimating potential losses);
- managing the neutralization of potential adverse consequences of financial risks;
- insuring financial risks, among others».

Let's consider the stages of financial risk management for a company (Figure 3).

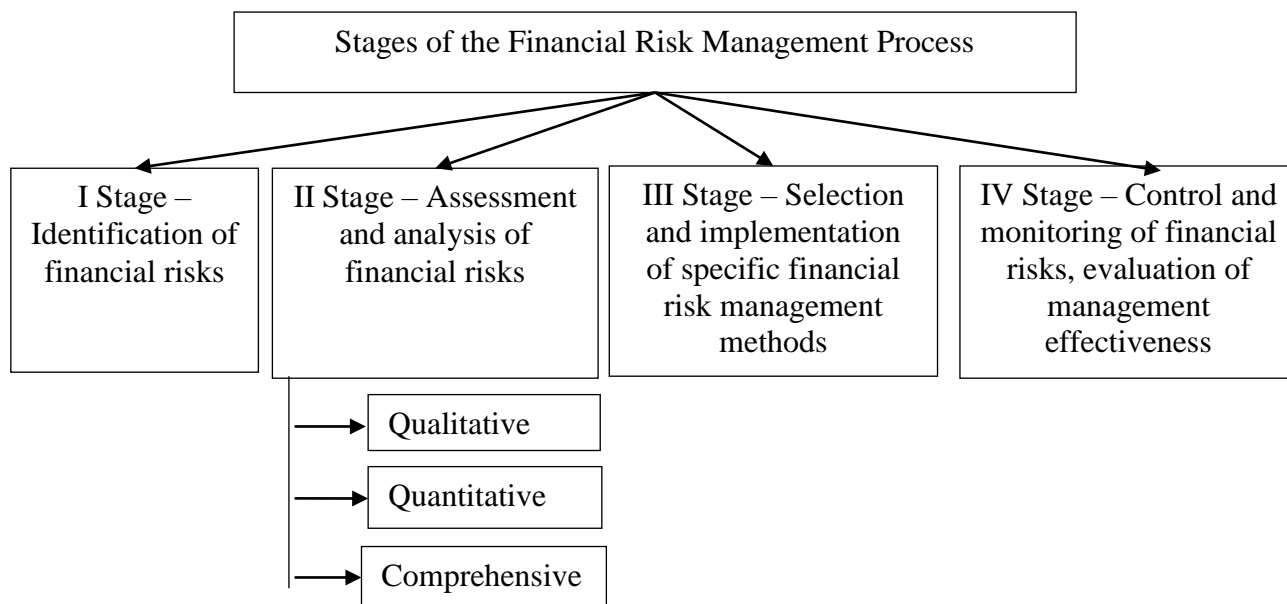


Fig. 3. Stages of the financial risk management process

Note. Source (Tomashuk, I., 2022)

### Stage One: Risk Identification

In this initial stage, risks are identified by determining internal and external factors that may adversely impact outcomes, grouping them based on the nature of

their influence on financial risks. Additionally, the likelihood of risk events is assessed, along with identifying high-risk sectors and areas of activity, and evaluating the following (Sosnovska, O., Dedenko, L., 2019):

- the potential impact of the risk on business activities;
- the danger level;
- possible consequences of the risk;
- the scale of potential losses from risk occurrence, along with documenting these characteristics.

The identification phase requires completing the following procedures:

- detecting risks that could influence the company's operations;
- implementing measures to establish an information-diagnostic subsystem for enterprise risk management;
- determining and documenting potential internal and external risks (creating a risk register).

#### Stage Two: Risk Assessment and Analysis

This stage involves assessing the potential impact of risks on the financial stability and performance of the company, ranking and evaluating identified factors, and selecting and substantiating measures for establishing an organizational-economic mechanism to counteract these factors. Such an analysis facilitates risk level measurement and enables informed decisions on risk management. For effective risk management, the following procedures are carried out:

- identifying, classifying, and categorizing all company risks;
- risk assessment and prioritization for risk management;
- developing risk models and evaluating underlying assumptions;
- conducting comprehensive risk assessments;
- determining the most effective risk assessment method for a specific period and enterprise.

The third stage – selecting specific financial risk management methods and implementing them – depends on the nature and scope of the risks the company faces, its financial condition, strategic goals, and other factors. After assessing risks, the company should also develop strategies and plans to manage these risks.

The fourth stage – control and monitoring of financial risks, including evaluating the effectiveness of risk management – requires the company to establish a system that enables continuous tracking and assessment of risks for timely response and improvement of risk management strategies (Tomashuk, I., 2022; Bezditko, O., 2020; Kondratenko, N., Pisarevskyi, I., & Borovyk, M., 2020). The primary tasks at this stage include:

- creating viable mechanisms for planning and funding the risk management system;
- assessing the overall effectiveness of the risk management system;
- implementing risk monitoring to observe risk trends;
- improving risk management reporting;
- additional training for risk management personnel, among other measures.

In conclusion, financial risks are an inherent part of any activity, with their significance stemming from their potential to cause financial losses or negatively affect the financial condition and performance of an enterprise or investor. Overall, financial risk management is a comprehensive process requiring a systematic approach, analysis, and implementation of strategies to mitigate the impact of risks on the company's financial stability and success.

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## **SYSTEM MANAGING MARKET COOPERATION AND PARTNERSHIP OF ENTERPRISES**

In the modern conditions of development, the Ukrainian economy, especially during the period of martial law, is characterized by significant dynamism and instability of the market situation, the absence of any planned growth of key macroeconomic indicators and a significant change and adaptation of the system of behaviour of enterprises in the market in accordance with the new realities of the external and internal environment of their functioning. The negative impact of the war is determined by the actual attitude and understanding that the company's activities in the market as an efficient business system cannot be based on competition and significant capital investments in various areas of its development, and will contribute to the temporary absence of market pricing. All of the above negative factors will motivate the need for enterprises to take coordinated action in the market, to cooperate and integrate in the form of various types of partnerships.

That is why, given the martial law, the Ukrainian market is dominated by integration trends, as the desire for autonomy in the market negatively affects the economic situation of enterprises and encourages them to improve the efficiency of their activities through the formation of marketing partnerships as a key element of increasing the profitability of enterprises in times of crisis. In addition, the complicated implementation of an effective strategy by enterprises in the market in wartime does not lead to the achievement of an agreed goal, consensus of economic interests, consolidation of financial, information and other resources on their own and, accordingly, reduces the efficiency of their use of resources when operating independently. Thus, all these problems can be solved within the framework of coordinated market cooperation of enterprises on the basis of partnership marketing, which, in our opinion, is one of the main types of partnerships that affect the efficiency of related enterprises in the market. Ideally, these are long-term and mutually beneficial marketing relations between vertically related enterprises, which include a set of joint and coordinated actions and decisions that allow obtaining positive economic, financial, and social effects, as well as significantly reducing the risks associated with their activities in the market, which indicates the relevance of the topic of our research.

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It should be noted that marketing partnerships and relationship marketing, as a modern and promising marketing concept, in which long-term and mutually beneficial relationships between enterprises are considered as an asset and a factor of the fundamental possibility of coordinating decisions and actions of enterprises in the market environment, have been studied in the scientific works of such scholars as: L. Balabanova, I. Budnikevych, N. Karpenko, F. Kotler, G. Mozgova, V. Morokhova, T. Stahl and others.

The scientific achievements of these scholars, together with many other works, have made a significant contribution to the formation of an understanding of the relevance of the issues of proper organization of marketing partnerships, as well as the importance of theoretical and methodological foundations for solving problems of formation, development and management of not only marketing partnerships between enterprises in the market environment for the formation of their effective system in various areas of market cooperation and development of management methods for their effective management.

At the same time, many methodological issues of this problem require further research: they are either not resolved or the proposed solutions are debatable. Accordingly, we should define enterprises interacting in the market environment, interdependent enterprises of various types of activities and organizational and legal forms as the object of research, and the subject of our study is the essence, forms and nature of marketing partnership of enterprises and the organizational and economic mechanism of their coordination. It is worth noting that the main purpose of the study is to develop a theory and key methodological aspects of formation and development of marketing partnership between enterprises in the market environment on the basis of the methodology for managing their coordinated functioning and development.

It is worth noting that historically, the formation of market cooperation in Ukraine has been accompanied by a significant reduction in government influence on the economy, increased independence of enterprises in making management decisions, the formation of competitive relations and the establishment of free pricing. The abrupt transition to a new type of economic relations in Ukraine has led to the relative isolation of enterprises, the need to assume responsibility for their own performance, and the prioritization of survival in the new environment and the formation of primary capital. Interactions and relations between enterprises were and are clearly competitive in nature, as a result, within the framework of the trends in the development of the existing market, there are prerequisites for the use of a qualitatively different method of interaction, which will contribute to greater certainty and predictability of the development of the market situation; growth of effective demand in the market; the need to implement large-scale investment projects, as well

as Ukraine's participation in the process of economic globalization (Balabanova & Chernysheva, 2009).

Based on the above-mentioned trends, the role of marketing in the activities of enterprises is changing, the concept of marketing is being developed, and modern and promising concepts of organizing marketing partnerships are becoming increasingly relevant for more effective adaptation to dynamic changes in the internal and external environment. It is worth noting that it is fair to think of marketing as an ideology of doing business in a market environment, but modern marketing should reflect a system of views and ideas regarding the practice of functioning and the general logic of cooperation between enterprises in a market environment. In addition, the understanding of marketing as an ideology of management in market conditions implies (Budnikevych, 2019):

- recognition of the priority of objectively existing market needs in relation to the activities carried out by enterprises to effectively meet socially recognized needs, namely: the needs of market consumers are primary, the activities of enterprises to meet these needs are secondary;

- recognition of the need to orient all activities of the enterprise (production, sales) and all management decisions made by it for the effective formation of a market offer that is maximally adapted to the needs of consumers and competitors' offers, taking into account and not contradicting the interests of society as a whole;

- balancing the interests of a wide range of market participants, namely, the direct participants of market exchange.

In addition, in the information society marketing is seen as a function that is implemented at the enterprise, involving the solution of those tasks that, on the one hand, are not within the competence of other functional specialists (not marketing specialists), on the other hand, are characterized by logical completeness. A real and logically complete type has a set of tasks that includes a research and analytical component and a component related to the development of a set of marketing recommendations (in the classical form – recommendations regarding the product, price, distribution and promotion of goods).

Marketing is inherent in market relations and is inseparable from the market, the actual use of marketing tools by enterprises in market conditions characterizes the level of market development. During the period of formation of market relations in the economy and the emergence of interest in marketing, the concept of the so-called transactional marketing or transaction marketing was most in demand, the main provisions of which are (Karpenko, 2016):

- focus on customer satisfaction;
- focus on one-time transactions and short-term relationships with partners;



- priority of short- and medium-term economic interests and goals of enterprises over long-term ones.

In the modern period of development of the already established channels of market cooperation, marketing partnerships are increasingly in demand, which, unlike transactional marketing, in our opinion, should primarily be aimed at:

- regular interactions and agreements between interdependent market players;
- maintaining long-term and mutually beneficial relationships;
- prioritizing the strategic interests and goals of enterprises;
- formation of a sustainable collective competitive advantage and simultaneously ensuring the economic efficiency of interdependent market participants.

At the same time, the key marketing feature remains unchanged: the need for an enterprise to focus on meeting the needs of consumers, only now the carriers of this logic are not individual enterprises, but a set of enterprises that interact in the process of creating and marketing goods that are in demand among consumers. The very logic of partnership marketing should be formed in the system of the previously mentioned features concerning the relationship between production and consumption (Kotler, 2019).

Thus, unlike transaction marketing, the main provisions of the concept of marketing partnerships, in our opinion, are:

- the need for enterprises to focus on long-term mutually beneficial relationships with consumers and other enterprises involved in the creation of goods that are valuable to the consumer;
- the need for constant interaction between the enterprise and consumers to offer them goods that meet their needs;
- the need for systematic interaction between enterprises that create goods that are valuable to consumers;
- the need to focus on the formation of a collective competitive advantage created by interacting enterprises.

It is worth noting that the organization of market cooperation of enterprises on the basis of marketing partnerships does not automatically reject traditional ideas about marketing. Marketing partnerships and transactional marketing coexist in the market environment, but under certain conditions the concept of partnership marketing becomes the main one. In addition, given the changes taking place in the modern market, which consist in the gradual abandonment of “fierce” competition and confrontation of enterprises in favor of cooperation, coordination of joint actions based on the organization and formation of marketing partnerships.

Since the production of a product and the realization of a competitive advantage can and should be considered not as an advantage of a single enterprise,

but as the basis for a high level of competitiveness of a group of enterprises that make the most significant contribution to the production and sale of a competitive product. Such a redistribution of emphasis in market relations and interactions between enterprises leads to the formation of a continuum of partnerships between enterprises in the market ranging from one-time transactions based on simple coordination actions, to those that can be realized in the future as a result of a merger. That is why an important element in the activities of enterprises is partnerships between enterprises, which determine their mutual dependence and determine their unity of activities and the corresponding interaction and mutual influence.

In this regard, it is worth paying attention to the classification of types of partnerships developed by us (see fig. 1).

Analyzing the types of partnerships we have proposed, it should be rationally noted that they are based on principles that should be formed for more effective organization of their interaction.

Thus, in our opinion, the formation and organization of marketing partnerships may be influenced by the following factors:

- the growing importance of customer service, as there are fewer and fewer real differences between the products offered in different markets;
- concentration of production leads to an increase in the production needs of individual enterprises. At the same time, companies are increasingly seeking to obtain the necessary resources from a limited number of suppliers and work with a limited number of partners. Demand is consolidating. Corporate consumers are becoming larger and more significant, and there are fewer and fewer of them;
- shorter product life cycles;
- globalization of markets. The globalization trend allows us to predict that global companies will soon occupy a dominant position in most markets;
- strong positions of traditional organizations and enterprises focused on the systemic separation of functions, hierarchical relations within the organization and relative autonomy of functioning in the market;
- shifting emphasis in competition in favor of supply chains. Accordingly, structural changes are taking place in many markets, especially in the markets of semi-finished products, components, and parts for assembling the final product.

That is why the issue of marketing partnerships between enterprises has been studied in relation to the problems of division of labor and cooperation, which is the subject of the works of many scientists. Since the division of labor and deepening of cooperation in the activities of enterprises has led to increased specialization, expansion of the scope of exchanges between enterprises and growth of their (enterprises) interdependence through the use of the partnership system.

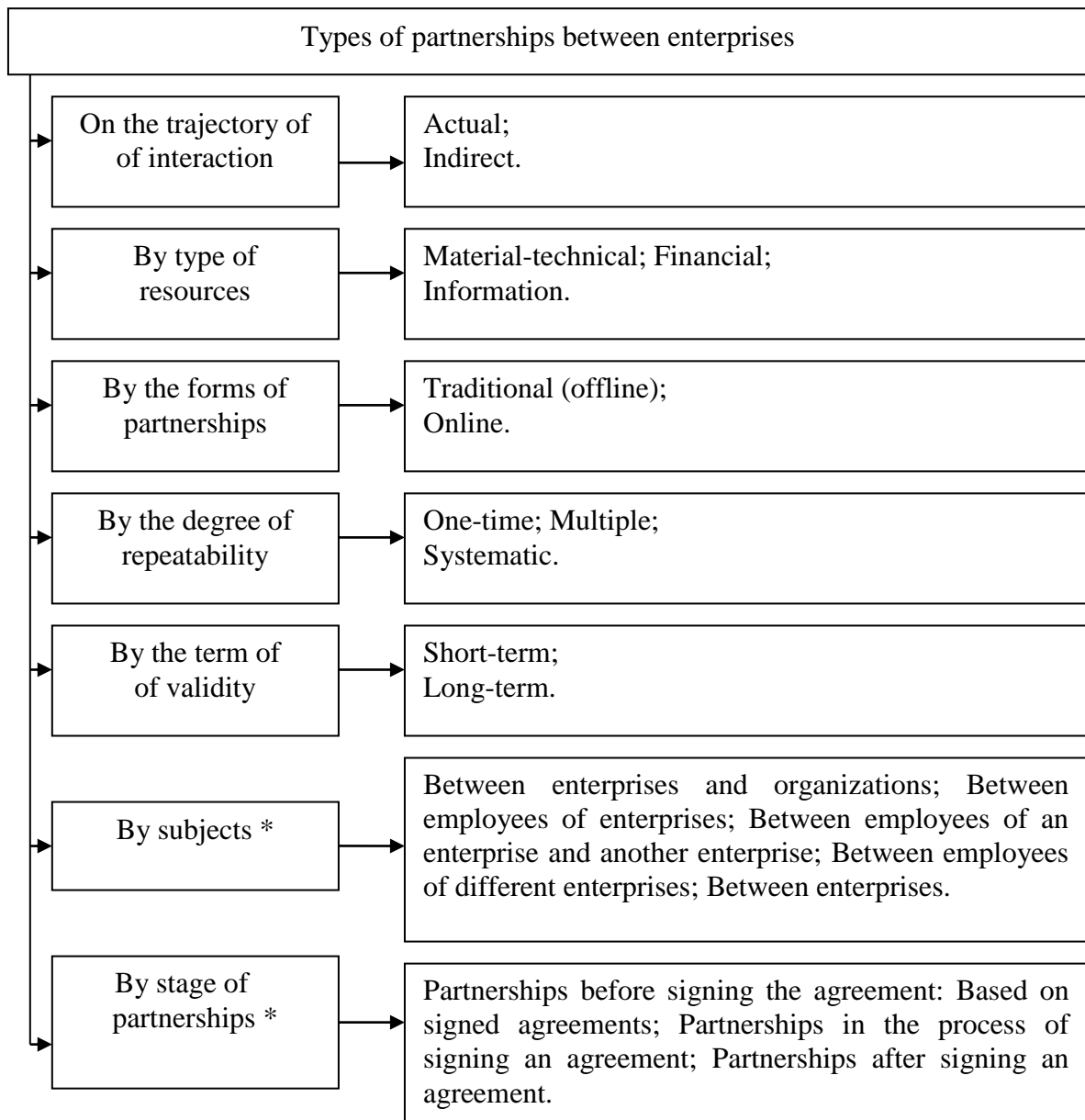


Fig. 1. Classification of partnerships between enterprises\*

\*Source: Modified by the author based on the analysis (Budnikevych, 2019; Kotler, 2019; Levytskyi, 2023).

An essential contradiction of the economy has emerged, which is that, on the one hand, it is based on the social division of labor and interdependence of enterprises, and on the other hand, each enterprise is independent and self-sufficient. The extreme forms of resolving this contradiction are centralization of economic management, where the sovereignty and independence of the enterprise is minimized, and an unregulated market economy, where the relationships between enterprises are random and unsystematic, and the independence of enterprises is maximized. In the real economy, a certain balance is maintained between these two extremes, which

forms its compromise nature, and the processes of developing partnerships between enterprises that have formed in the real economy have led to the need to form them and cooperate through various types of partnerships (Mozghova & Petrosian, 2014).

In our opinion, the main principles of organization of an effective system of management of market cooperation on the basis of marketing partnership can be as follows:

- the principle of systematic: since a marketing partnership is a set of interconnected marketing components of different enterprises that function to achieve a single goal, the elements of their components are enterprises that are complex open systems in interaction with the environment;

- the principle of autonomy: characterizes the ability of a marketing partnership to function and develop within certain limits, regardless of the factors of influence and the external environment itself. The external environment does not determine either the formation of a marketing partnership or the conditions of its functioning. A marketing partnership should be independent in making strategic and, moreover, operational management decisions, taking into account the state and changes in the external environment. The choice of development strategy or operational decision-making should depend on the features and characteristics of the marketing partnership and its internal organization and external interaction with the environment within the system;

- the principle of comprehensiveness: it requires covering all aspects of the activities of the marketing partnership participants. It should take into account not only the obvious connections between enterprises, but also all significant aspects of interaction, through the coordinated implementation of marketing activities, coordination of production programs, coordinated use of material and labor resources;

- the principle of «emergence»: a marketing partnership in its cumulative essence has properties that are not present in its constituent elements. Therefore, the properties of the whole marketing partnership are not a simple sum of the properties of its participating enterprises, but it is formed as a single whole consisting of interacting heterogeneous but compatible marketing components;

- the principle of unity of purpose: the participants of a marketing partnership recognize the priority of its system-wide goal in relation to the individual goals of the participating enterprises;

- the principle of coordination: the functioning of the participants of the marketing partnership is coordinated by a special body by agreement of the parties to the partnership;

- the principle of orientation of marketing partnership to the needs of consumers: the principle of orientation of marketing partnership to the needs of

consumers: the priority for marketing partnership as a single organized whole is a comprehensive focus on the needs of the end consumer, and the needs of its participating enterprises are derivative;

- principle of priority of interests of the marketing partnership: the interests of the marketing partnership are prioritized over the political subject interests of its participants;

- the principle of trust and openness: participants of the marketing partnership trust each other within reasonable limits, trusting each other more than other market participants on the basis of mutually recognized internal elements of the marketing partnership security;

- the principle of voluntaries: enterprises become participants of the marketing partnership on a voluntary basis, its formation and functioning is carried out on the basis of contracts;

- the principle of equality: enterprises participating in a marketing partnership interact as equal partners, including in case of unequal starting positions, unequal financial and other opportunities, and participate equally in discussing and making decisions on the problems of its activity and development;

- the principle of mutual benefit: all enterprises participating in a marketing partnership realize their economic interest, in particular, in the form of profit or guarantees of functioning as part of it in the future. The benefit for the marketing partnership as a whole leads to the benefit for all its participants;

- the principle of specificity: a clear definition of the purpose, result, composition of the participants of the marketing partnership, their rights and obligations, rules of decision-making, formation and distribution of profits is provided;

- the principle of fairness: the enterprises participating in a marketing partnership recognize the fact that they make different contributions to the formation of the final product. Accordingly, the profit of the marketing partnership should be distributed among the participants in proportion to their contribution to the joint result of the activity;

- the principle of reliability: ensuring the reliability and security of the marketing partnership through the formation of reserves, insurance and reinsurance systems based on risks;

- the principle of efficiency: implies achieving the best ratio of results and costs within the marketing partnership activities;

- the principle of variability: enabling an adequate response of the marketing partnership to changes in both the external market environment and the internal environment and the existence of contingency plans;

- the principle of joint and open conflict resolution: in case of conflict situations between the participants of the marketing partnership, an open discussion of the problem is carried out. Preventive counteraction to deviant behavior of its participants.

What is why we first consider the principles and system of organization of market cooperation of enterprises through the system of partnerships and the development of a set of views formed on the basis of marketing. First of all, the priority task of marketing partnership of enterprises is aimed at satisfying the objectively existing needs of consumers. The activities of a marketing partnership are not an end in themselves. Each of the interacting enterprises has its own goal, and the interaction between them is aimed at achieving these goals to the best of its ability. According to the marketing concept, the condition for achieving the goals of enterprises is the effective satisfaction of consumer needs, and the partnerships themselves are designed to maximize the alignment of the interests of enterprises and contribute to the achievement of their marketing goals, provided that the consumer's needs are met. Accordingly, consumer needs should be a guideline for all enterprises involved in the creation and marketing of goods. The predominant focus of one enterprise on the needs of another enterprise or consumer, the direct buyer of products and the interaction between the seller and the buyer corresponds to the logic of transactional marketing. The predominant focus of a group of interacting enterprises on the needs of the end consumer is consistent with the logic of a marketing partnership. In the latter case, not a single enterprise acts on behalf of the seller in the market, but a group of enterprises interconnected in the process of creating the final product – a collective seller, which is opposed by the end consumer in the market. Such a collective seller offering a product to the consumer on the market is a substantially integrated corporate structure. In addition, along with marketing partnerships, there are adjacent partnerships that constantly interact with it in order to form the final competitive product of the enterprise and its corresponding optimal marketing offer to the consumer (Morokhova & Zdryliuk, 2014).

It should be noted that the main features of an already established marketing partnership of enterprises should be formed on the basis of the properties and characteristics of their component systems. As is known, the systemic approach is based on such general scientific methodological principles as:

- determination of the dependence of each element on its place and function in the system, taking into account the fact that the properties of the whole are not equal to the sum of the properties of its elements;
- identifying the extent to which the behavior of the system is determined by both the characteristics of its individual elements and the properties of its structure;

- studying the mechanism of interaction between the system and the environment;
- analysis of the hierarchy inherent in the system;
- studying the system in a dynamic, evolving integrity.

Based on the definition and features, coordinated marketing partnerships can be considered as a system consisting of elements, which are the enterprises participating in the interactions. Multiple interactions of the participating enterprises form the links between the elements of the system, and in the case of a clear orientation of the marketing partnership to the needs of the end user, their functioning in accordance with the marketing logic or orientation can be noted. It should be noted that the focus on the needs of the end user can be realized as something that rationally unites, from the point of view of from the point of view of all participants. This orientation psychologically shapes the marketing partnership and unites all participants and creates the best conditions for ensuring the long-term competitiveness of enterprises based on the effective organization of marketing activities. Also, it is worth noting the main system-forming features of marketing partnerships, which, in our opinion, are:

- the presence of an agreed goal of the marketing partnership. Each independent marketing enterprise formulates its own goal for a certain period. In the case of a marketing partnership, the objectives of the individual participating companies should be subordinated to a single goal that «cements» the activities of the entire group. For a multilevel system to work successfully, it is essential that the goals of the subsystems are coordinated with each other. The existence of a single goal of a marketing partnership does not mean that each participant does not have its own goals, but it does mean that the goals and economic interests of the participants must be coordinated, and that the individual goals of the participants must be subordinated to the goals and interests of the marketing partnership. Such subordination should be considered as a key condition for achieving the goal of the marketing partnership;

- subordination of the objectives of the elements to the common goal. The objectives of the enterprises participating in a marketing partnership, which are elements of the system, should be derived from the objective of its functioning. On the one hand, the very possibility of a marketing partnership is due to the similarity of the goals of its participants, similar vision of development directions, since only in this case the participants can agree on a common goal and strategy for the implementation of the marketing partnership. On the other hand, already in the process of marketing partnership functioning it should be reflected in the following ratio: the purpose of marketing partnership activity is primary, the goals of marketing partnership participants are secondary and derivative in relation to its purpose;

- performance by the elements of their functions based on the common goal. Each of the participants of the marketing partnership, being a part of the system, performs a corresponding function in this system, strives to achieve an individual goal and will contribute to the achievement of the overall system goal.

- the existence of a coordinating body within the marketing partnership. Possible options for organizing the coordinating body are: formation of a group of people vested with appropriate powers by the participating enterprises; vesting one of the participating enterprises with appropriate coordination powers; formation of a special organization for coordination purposes by analogy with the center of the managing holding. Coordination of marketing partnership is not based on direct management and not on market pricing. The marketing partnership reflects the intermediate or hybrid market nature of coordination, based on agreements between the participants and the distribution of the relevant powers of the coordinating body;

- focus on the needs of the end user. Most or all of the enterprises participating in the marketing partnership are still consumers of production resources on the basis of which the final product is made. The needs of the companies participating in the marketing partnership can be compared with the needs of the company's divisions by receiving semi-finished products from other divisions. Orientation of the final product of a marketing partnership to the needs of the end consumer allows identifying the relevant group of interacting enterprises as marketing-oriented, i.e., operating on the basis of marketing logic and relationship marketing and will accelerate the process of aligning the interests of the consumer and the seller. This principle can act as a unifying and fair principle from the point of view of all participants in the system. It psychologically unites all participants. This goal can be sufficiently structured and detailed. It also creates the best conditions for ensuring the long-term competitiveness of the marketing partnership system;

- the existence of clear agreements between the participants in the marketing partnership regarding their rights and obligations, interaction algorithms, ways to resolve conflicts between the participants, redistribution of costs and profits, and risks. In other words, interactions between participants are based on a contractual basis and on the terms of voluntary participation and economic interest.

Accordingly, we propose the following classification of types of marketing partnerships, as shown in figure 2.

In our opinion, the most important condition for the effective functioning of enterprises participating in a marketing partnership, regardless of its form and type, is the coordination of activities. It was noted above that enterprises remain legally independent and independent, and the management system for the functioning of the marketing partnership and its participating enterprises should be effectively established to achieve higher profitability in general, and coordination-organization is



realized through the possibility and necessity of coordinating the actions of enterprises to achieve the agreed goal. It should be noted that in a marketing partnership, coordination can be realized through coordination, establishing an appropriate relationship between any actions and phenomena.

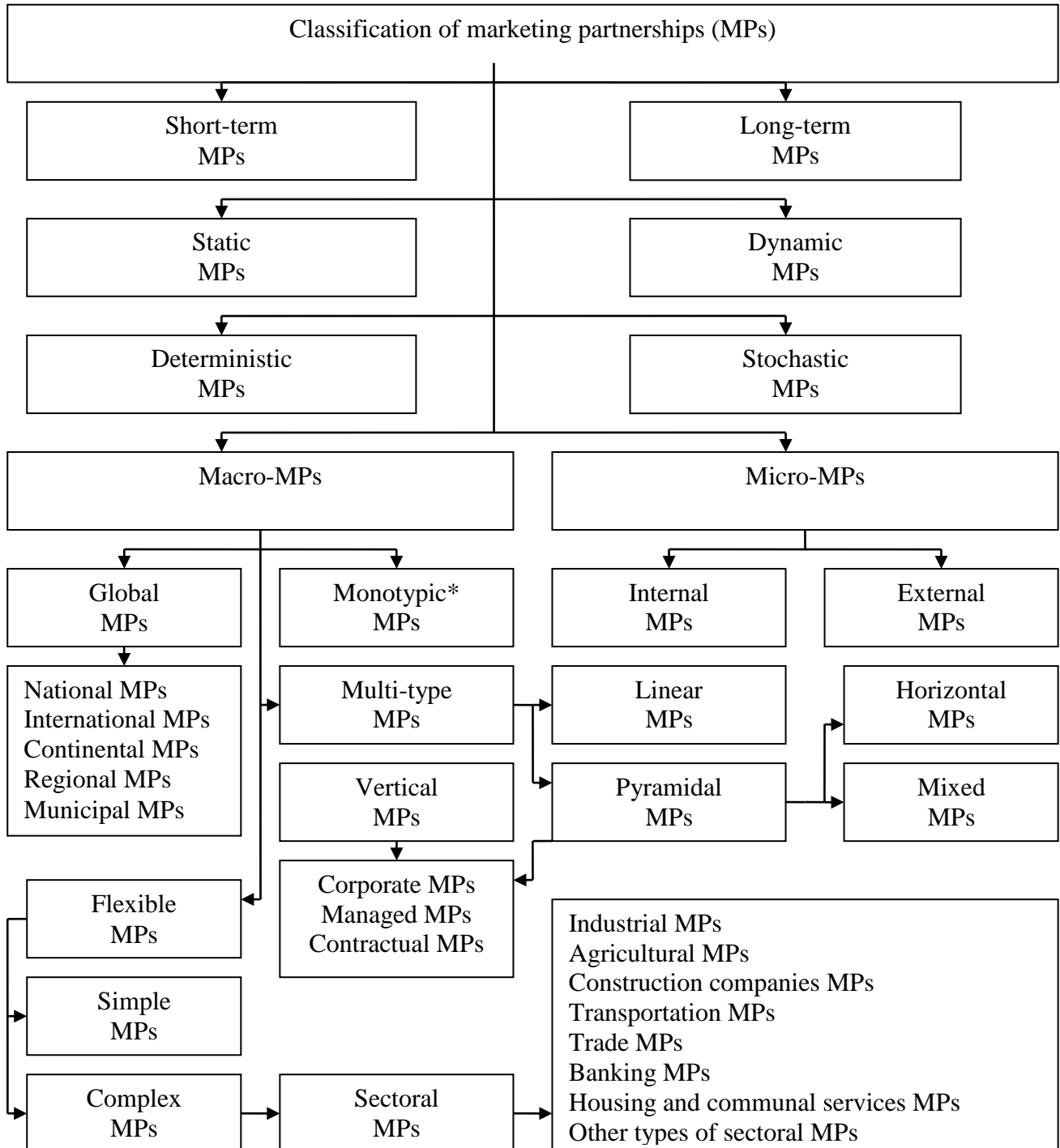


Fig. 2. Classification of marketing partnerships\*

\*Source: modified and compiled by the author based on the analysis of (Karpenko, 2016; Levytskyi, 2019; Mozghova & Petrosian, 2014).

The need for coordination at the enterprise arises not at the stage of implementation of the formed goal and strategy, but at the stage of forming the goal and strategy of marketing partnership. In addition, a hierarchical coordination of the activities of all departments is implemented at a particular enterprise, which implies the existence of a governing body whose orders are binding on all subordinate departments and employees. Thus, the organization of market cooperation between marketing partnership enterprises is formed differently, not hierarchically. The market nature of coordination of interactions between independent enterprises can be noted. Interactions between enterprises, as a rule, are carried out, and connections and relationships are established, independently.

Accordingly, the functioning of a market economy in the case of autonomously existing enterprises that are not focused on coordinating their interactions with each other is based on market coordination. In this case, each enterprise proceeds from its own interests, competes with each of its suppliers and buyers for the most favorable terms of transactions, there are no long-term relationships, no loyalty to another enterprise. In fact, market coordination means that the market situation itself «tells» the company what to produce and in what volume, from which supplier to purchase materials whenever they are needed, and to which buyer to sell the products.

That is why, in marketing partnerships, the organization of market coordination and hierarchical coordination of enterprises' activities can be considered as extremes, which mean the boundaries of the continuum of intermediate solutions, which are mostly market or hierarchical. Within this continuum, conditions are formed for the emergence of a new type of coordination of activities of several enterprises, which can be called interactive and market-based within the framework of marketing partnership. The interactive type of coordination of enterprises' activities incorporates certain features of market and hierarchical coordination. It is about coordination that occurs in market conditions. Since market interactive coordination arises as a variation of market coordination, i.e., the decisions and actions of independent enterprises in the market are coordinated. It can be argued that the market interactive coordination of several enterprises within a marketing partnership represents a certain departure from market coordination, while the departure is carried out in the direction of hierarchical coordination or market coordination with elements of hierarchical coordination arises (Shtal, Savytska & Dobroskok, 2015).

In our opinion, interactive organizational coordination of marketing partnership is characterized by the following features: it arises in the market as a self-organization; there may be different types of interactive coordination within the marketing partnership; there is an organizational and economic mechanism for coordinating the activities of a marketing partnership.

It should be noted that the organizational and economic mechanism of marketing partnership coordination is understood as a system which includes a coordination entity, regulations for the functioning of the coordinating body and its interaction with the participants. The formation of the organizational and economic mechanism implies the presence of a coordination entity, the very coordinating center that will coordinate the activities of the marketing partnership as a whole. This does not automatically mean the creation of a new enterprise, a kind of superstructure over existing enterprises. The formation of a coordinating body is the desire of the participating enterprises themselves. This also demonstrates the interactive nature of coordinating the activities of a marketing partnership. It is legitimate to talk about the possibility of the existence of a coordination entity in one of the following forms of marketing partnership:

- assigning the function of coordinating the activities of the enterprises to an existing unit (or group of specialists) at one of the participating enterprises;
- assigning the function of coordinating the activities of the enterprises to a permanent group of specialists from among the employees of different enterprises;
- entrusting the function of coordinating the activities of the enterprises to a specially established enterprise;
- entrusting the function of coordinating the activities of enterprises to an existing enterprise on the market.

On figure 3 shows the relationship between the ways of coordinating the activities of enterprises in the system of marketing partnership.

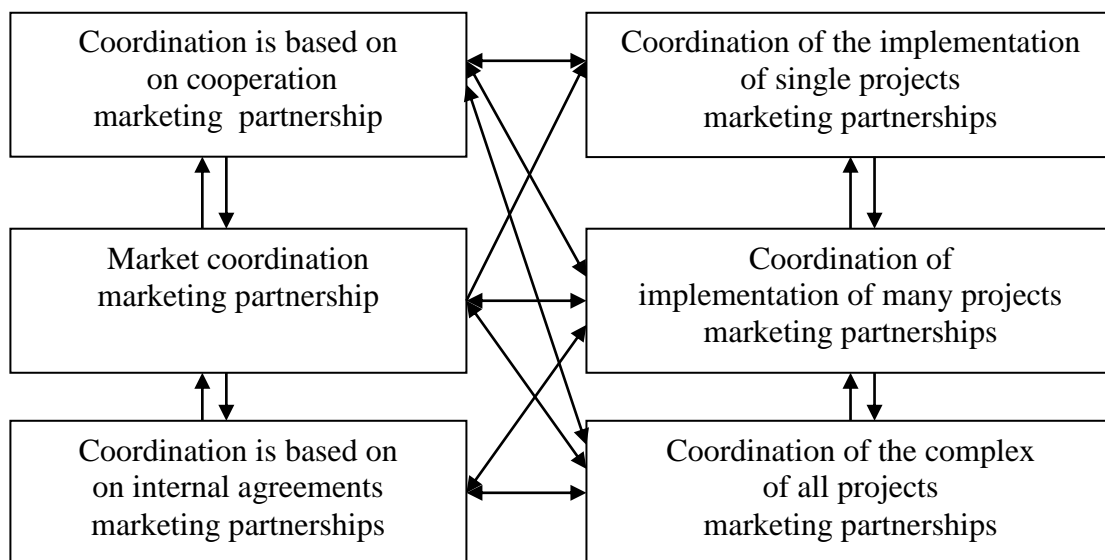


Fig. 3. Interrelationships between the methods of interactive market coordination of enterprises in the marketing partnership system\*

\*Source: Developed by the author based on (Kotler, 2019; Levytskyi, 2019; Morokhova & Zdryliuk, 2014; Shtal, Savytska & Dobroskok, 2015).

In our opinion, one of the main organizational issues in the formation and functioning of a marketing partnership is the coordination and even centralization of the marketing function, and coordination can be carried out in different ways.

The main organizational decisions regarding the coordination of the marketing function within the marketing partnership can be classified according to the breadth of coverage of marketing functions and tasks (see fig. 4.):

- solutions covering individual marketing tasks (organization of participation in exhibitions, competitor research, monitoring of secondary market information);
- solutions that cover one function (for example, research, analytical or marketing communications function);
- solutions that cover several marketing functions;
- solutions that cover all marketing functions.

In order to achieve and maintain a consensus of economic interests of the enterprises participating in a marketing partnership, it is of great importance to have regulations agreed between the enterprises that ensure the effective functioning of the marketing partnership as a whole. The main difficulty of such economic regulation arises when considering a vertical integrated marketing partnership. Economic regulation implies that enterprises in a vertical integration with a marketing partnership reach agreements on the distribution of production and sales costs, on the formation of an insurance fund by the enterprises and the standards of contributions to this fund, on pricing for products supplied by the enterprises to each other and on the distribution of profits.

The economic regulation implies that the enterprises within the marketing partnership consciously and voluntarily agree to lose some of their autonomy and take on additional obligations in exchange for the guarantees and commitments assumed by the marketing partnership partners. In contrast to the traditional scheme of calculating the profit of a separate enterprise, which involves the calculation of the cost of production of the enterprise and the calculation of profit from sales of products as the difference between sales and cost, the enterprise within the marketing partnership is part of a higher level system and the relevant economic calculations should be made, first of all, at the level of the marketing partnership with the subsequent distribution of key economic indicators between the enterprises.

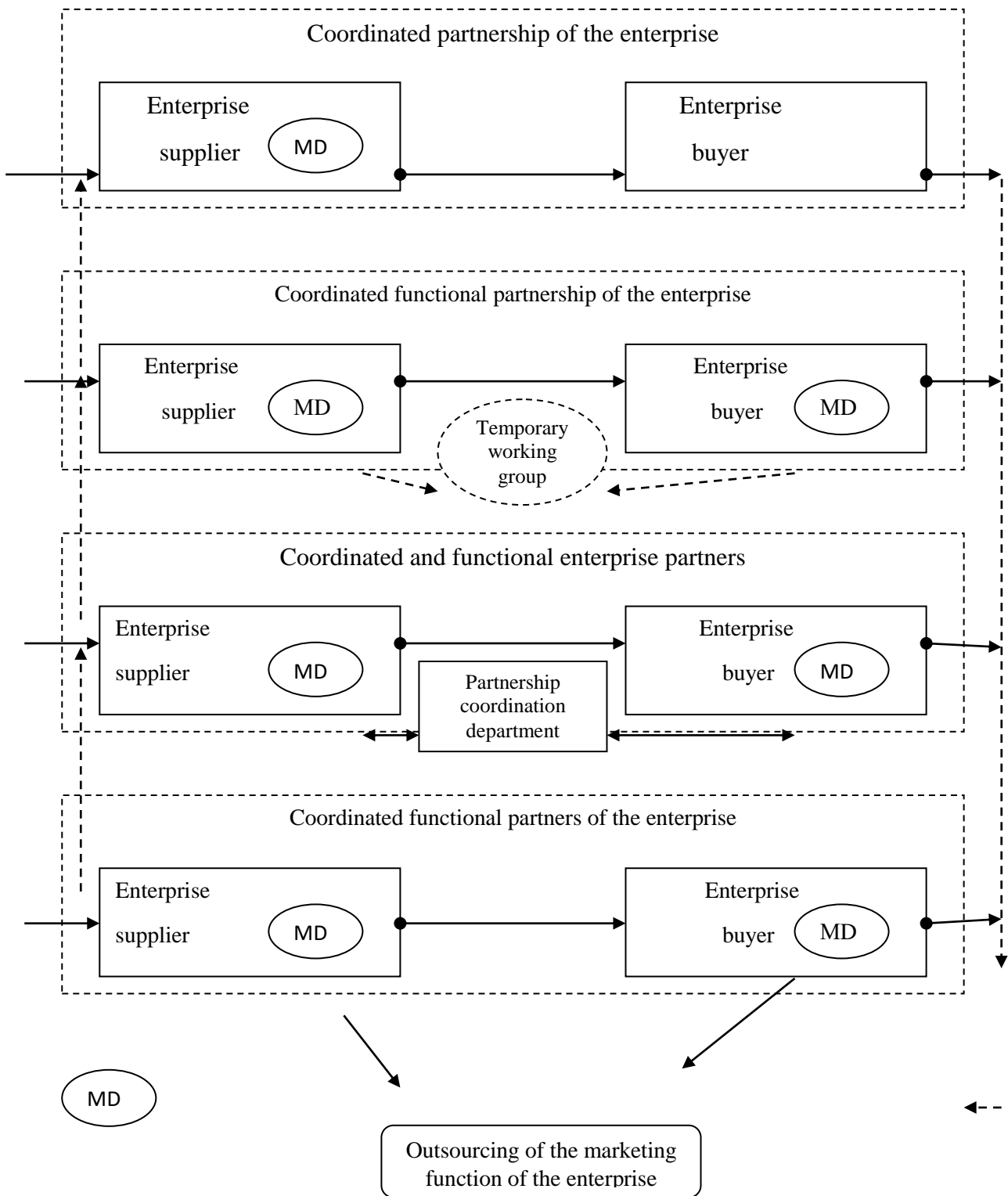


Fig. 4. Organization of a system managing market cooperation and partnership of enterprises

MD – marketing department.

\*Source: Modified and compiled by the author based on the analysis of (Budnikevych, 2019; Kotler, 2019; Levytskyi, 2019; Morokhova & Zdryliuk, 2014).

Thus, the general logic of economic calculations within a marketing partnership involving two enterprises – a supplier and a buyer – is based on the consideration of two systemically integrated enterprises as a single entity while maintaining their independence. In this case, the mechanism of coordination of decisions and actions, including those related to key economic calculations, is intermediate between market and hierarchical. This kind of coordination is called interactive, it is contractual in nature and implies information openness of enterprises to each other. We propose that economic calculations in a vertically integrated marketing partnership are made in accordance with the following rules:

- each company calculates direct costs directly related to the products manufactured by the marketing partnership, including costs incurred in the framework of joint projects, such as the promotion of the marketing partnership's products to the market. This is a group of costs that can be allocated to the cost of production with certainty;

- each company calculates the share of indirect costs that can be allocated to the cost of the marketing partnership's products. The regulation of the distribution of indirect costs is part of the economic regulation of the marketing partnership, which is the result of agreements reached between the enterprises;

- calculation of the cost of production of the marketing partnership as the sum of direct and part of indirect costs of the enterprises of its participants;

- determination of the profit of a marketing partnership as the difference between the volume of sales and the cost of these products;

- the profitability of the marketing partnership is distributed between the enterprises in accordance with the economic regulations;

- pricing within a marketing partnership is non-market indicative and fiscal in nature.

That is why it is important to note that the application of the proposed recommendations on the distribution of costs and profits in the coordination of operating enterprises is possible only if there is a relationship of trust between the enterprises. In turn, the relationship of trust is formed, first of all, in a situation where the interacting enterprises are connected by cross-shareholding, ownership relations, a long history of relations between employees of the enterprises, and the existence of positive experience of mutual support. In other words, the proposed recommendations on the distribution of costs and profits between enterprises are fully applicable only to enterprises whose relations are close to integration.

For other marketing partnerships, these recommendations are considered as a possible perspective for the development of existing relationships. Accordingly, the allocation of indirect costs of enterprises and the determination of the share of indirect costs of each enterprise that can be attributed to the cost of production of the

marketing partnership can be carried out in accordance with the economic regulations in two main ways, which, when adapted to the calculations within the marketing partnership, become more complex, through conditional and functional allocation of indirect costs. The conditional allocation of indirect costs of each enterprise implies the establishment of some quantitative basis for the distribution of these costs, and the functional allocation of indirect costs or ABC allocation implies the study and establishment of cause and effect relationships between the components of indirect costs and the factors of these costs.

Thus, the emergence of marketing partnerships of enterprises in the market leads to changes in the perception of the marketing environment. The main changes are that suppliers and consumers, which were previously considered as elements of the marketing microenvironment in the new conditions, are part of the internal environment of the marketing partnership. Accordingly, the competitive environment is also changing and there is competition between coordinated enterprises within the marketing partnership. In addition, marketing partnerships form new relations between different business enterprises and in the future they will be able to form differently integrated vertical and horizontal corporate structures, which together will form a high competitive position not only in the domestic market, but also stimulate the minimum costs of enterprises in foreign markets and contribute to the globalization of partnership activities in the future.

The classical marketing function in the activities of an enterprise and its organization is becoming ineffective. It should be noted that the qualitative transition to a new type of economic relations has led to the relative isolation of enterprises, to the need for the enterprise to assume responsibility for the results of its own activities, to the forefront of the tasks of survival in martial law. Accordingly, the organization of the market cooperation system on the basis of marketing partnership forms the prerequisites for the application of a qualitatively different - new way of interaction between enterprises. These prerequisites include:

- end of hostilities;
- stabilization of the political situation in the country;
- stabilization of the economic situation;
- formation of large private capital;
- enterprises' desire for greater certainty and predictability of the market situation;
- growth of effective demand in the market;
- the need to implement large-scale investment projects to restore Ukraine's economy in the post-war period;
- Ukraine's participation in the process of economic globalization.

That is why the study based on the analysis of the co-evolution of marketing and logistics, the formation of the concept of marketing partnership and supply chain management, the possibility and the need to consider marketing and logistics as a multifunctional approach to studying the interactions of enterprises in the market environment in the form of marketing partnerships. In our opinion, the main directions of organization of market cooperation of enterprises on the basis of marketing partnerships are realized through: joint forecasting and planning of demand; joint formation of competitive advantage; coordinated promotion of products of marketing partnerships; joint product development with suppliers; supplier inventory management and supplier replenishment; outsourcing of marketing and logistics functions.

Thus, the organization of the system of management of market interaction of enterprises through the use of an effective system of marketing partnerships is focused on the joint realization of their market goals through a set of management decisions, which in the future will facilitate their constant adaptation to the influence of external and internal environment factors.

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# **ROLA EFEKTYWNEGO ZARZĄDZANIA W SEKTORZE PRYWATNYM I PUBLICZNYM JAKO KLUCZOWY CZYNNIK SKUTECZNEGO FUNKCJONOWANIA ORGANIZACJI: ANALIZA PORÓWNAWCZA I AKTUALNE TENDENCJE**

## **Wstęp**

W dzisiejszym świecie, gdzie globalizacja staje się integralną częścią rozwoju każdej gospodarki, efektywne zarządzanie staje się kluczowym czynnikiem sukcesu zarówno organizacji prywatnych, jak i publicznych. Szybkie zmiany w otoczeniu gospodarczym spowodowane innowacjami technologicznymi, przemianami społecznymi i wyzwaniami globalnymi wymagają od menedżerów elastyczności, myślenia strategicznego i umiejętności szybkiego dostosowywania się do nowych warunków. W warunkach zwiększonej konkurencji na rynku i rosnących oczekiwań społeczeństwa co do przejrzystości i efektywności instytucji państwowych, rola kierownictwa nabiera szczególnego znaczenia.

W sektorze prywatnym sukces firm zależy od zdolności kadry zarządzającej do szybkiego reagowania na zmiany rynkowe, optymalizacji procesów, efektywnego wykorzystania zasobów i wprowadzania innowacji w celu zwiększenia konkurencyjności. Jednocześnie instytucje państwowe stoją przed innymi wyzwaniami: koniecznością zapewnienia przejrzystości procesów, racjonalnego wykorzystania środków budżetowych, realizacji celów społecznych i zaspokojenia potrzeb obywateli. Pomimo różnicy w zadaniach i strukturze, zarówno organizacje prywatne, jak i publiczne, aby osiągnąć swoje cele, potrzebują skutecznego zarządzania.

Na szczególną uwagę zasługuje innowacyjne podejście do zarządzania w obu sektorach, które polega nie tylko na optymalizacji bieżących procesów, ale także na ciągłym poszukiwaniu nowych możliwości rozwoju. Nowoczesne zarządzanie wymaga od menedżerów umiejętności podejmowania złożonych decyzji w warunkach niepewności, zarządzania zmianami i wdrażania nowych technologii, które mogą zmienić podejście do organizacji pracy.

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Artykuł ma na celu analizę specyfiki zarządzania w sektorze prywatnym i publicznym, nakreślenie kluczowych wyzwań stojących przed menedżerami oraz rozważenie nowoczesnych podejść do zarządzania, które przyczyniają się do zwiększania efektywności organizacji. Przeprowadzona zostanie również analiza porównawcza głównych aspektów zarządzania w obu sektorach, która ujawni ich mocne i słabe strony, a także możliwości dalszego rozwoju.

Analiza ta pomoże lepiej zrozumieć, w jaki sposób zmiany w podejściu do zarządzania mogą wpłynąć na ogólny sukces organizacji i przyczynić się do ich długoterminowego dobrobytu w dzisiejszej gospodarce.

W kontekście współczesnej Polski, gdzie gospodarka rozwija się w szybkim tempie, rola kadry kierowniczej zarówno w sektorze prywatnym, jak i publicznym jest niezwykle istotna. Polska jest jednym z najaktywniejszych uczestników rynku europejskiego, z dynamicznie rozwijającą się gospodarką wielosektorową. Otwartość na inwestycje międzynarodowe i uczestnictwo w globalnych łańcuchach biznesowych zwiększyły wymagania w zakresie zarządzania, co unowocześnia problematykę efektywnego zarządzania w różnych sektorach gospodarki.

### **Specyfika zarządzania w sektorze prywatnym w Polsce<sup>1</sup>**

Sektor prywatny w Polsce charakteryzuje się dynamicznym rozwojem, dzięki czemu kraj stał się jednym z najatrakcyjniejszych rynków dla inwestycji w Europie Środkowo-Wschodniej. Polski rynek oferuje korzystne warunki dla małych i średnich przedsiębiorstw, w szczególności dzięki istnieniu specjalnych stref ekonomicznych oraz ulgom podatkowym stymulującym przedsiębiorczość.

Rosnąca konkurencja na rynku krajowym i zagranicznym wymaga jednak od polskich przedsiębiorstw wprowadzania innowacji i efektywnego wykorzystania zasobów. Przedsiębiorstwa prywatne zmuszone są do elastyczności, szybkiego dostosowywania się do zmian w otoczeniu gospodarczym i ciągłego doskonalenia swoich strategii zarządzania.

Główny nacisk w zarządzaniu spółkami prywatnymi w Polsce kładzie się na następujące aspekty:

#### **Innowacje i rozwiązania technologiczne:**

W warunkach szybkich zmian w gospodarce światowej polskie firmy aktywnie wprowadzają innowacyjne rozwiązania mające na celu zwiększenie efektywności i konkurencyjności. Wykorzystanie nowoczesnych technologii staje się integralną częścią strategii rozwoju biznesu, zapewniając polskim przedsiębiorstwom możliwość dostosowania się do nowych realiów rynkowych i globalnych wyzwań. Cyfrowa transformacja biznesu, w szczególności wdrożenia Big Data, usług

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<sup>1</sup> I. Żuchowski Relacje z podwładnymi, styl jazdy a regulacja prędkości menedżerów. Studia i Prace WNEiZ US, 51(3), 347-363.

chmurowych, sztucznej inteligencji i zautomatyzowanych systemów zarządzania produkcją, staje się kluczowym kierunkiem rozwoju, który pozwala na optymalizację procesów i redukcję kosztów.

Duże daneto jedno z ważnych narzędzi współczesnego biznesu, które pozwala firmom przetwarzać i analizować ogromne ilości danych w celu podejmowania strategicznych decyzji. Wykorzystanie narzędzi analitycznych opartych na big data otwiera przed polskimi przedsiębiorstwami nowe możliwości. Dzięki Big Data mogą lepiej zrozumieć zachowania klientów, dokładniej przewidywać ich potrzeby i efektywniej zarządzać zasobami. Pomaga to ulepszyć strategie marketingowe, zoptymalizować procesy produkcyjne i zwiększyć ogólną produktywność.

Usługi w chmurze to kolejny ważny element transformacji cyfrowej. Polskie firmy coraz częściej przechodzą na platformy chmurowe, co pozwala na znaczną redukcję kosztów infrastruktury IT. Usługi chmurowe zapewniają elastyczność i możliwość skalowania biznesu zgodnie ze zmianami rynkowymi, co jest szczególnie ważne dla małych i średnich przedsiębiorstw. Ponadto technologie chmurowe zapewniają wysoki poziom bezpieczeństwa i pozwalają przedsiębiorstwom skoncentrować się na swojej podstawowej działalności, nie martwiąc się o ochronę danych.

Sztuczna inteligencja(AI) staje się także potężnym narzędziem dla polskich firm. Wprowadzenie AI pozwala na automatyzację rutynowych procesów, poprawę obsługi klienta poprzez wykorzystanie chatbotów, a także trafne przewidywanie trendów rynkowych i zarządzanie ryzykiem. Dzięki AI polskie firmy mogą nie tylko poprawić skuteczność swoich kampanii marketingowych, ale także zoptymalizować produkcję, minimalizując straty i poprawiając jakość produktów.

Wreszcie zautomatyzowane systemy zarządzania produkcją (MES) są kolejnym ważnym elementem cyfryzacji polskich przedsiębiorstw. Pozwalają kontrolować wszystkie etapy procesu produkcyjnego w czasie rzeczywistym, co pomaga podnosić jakość produktów, zmniejszać liczbę defektów i optymalizować koszty. Czyni to automatyzację kluczowym czynnikiem zapewniającym konkurencyjność polskich przedsiębiorstw produkcyjnych na rynku międzynarodowym.

Tym samym polskie firmy wprowadzając nowoczesne technologie aktywnie dostosowują się do wymagań rynku światowego, zwiększając swoją efektywność i produktywność. Innowacyjność staje się głównym czynnikiem sukcesu, który pozwala przedsiębiorstwu nie tylko utrzymać pozycję na rynku krajowym, ale także rozszerzyć swoją obecność na poziomie międzynarodowym.

W miarę jak rynek pracy w Polsce staje się coraz bardziej konkurencyjny, firmy stawiają na rozwój kapitału ludzkiego, co polega na motywowaniu

pracowników, wdrażaniu korporacyjnych programów szkoleniowych i elastycznych formach zatrudnienia.

W warunkach rosnącej konkurencji na rynku pracy w Polsce problematyka efektywnego zarządzania personelem staje się coraz bardziej paląca. Polskie firmy aktywnie skupiają swoje wysiłki na optymalizacji zarządzania kapitałem ludzkim w celu zwiększenia produktywności i zatrzymania kluczowych specjalistów. Strategia ta obejmuje realizację programów mających na celu zwiększenie motywacji pracowników, rozwój szkoleń korporacyjnych oraz wprowadzenie elastycznych form zatrudnienia, które pozwalają firmom reagować na nowe wyzwania rynkowe i zwiększać konkurencyjność.

Jednym z kluczowych aspektów zarządzania kapitałem ludzkim jest motywacja pracowników. Polskie firmy stosują różne podejścia do zwiększania poziomu zaangażowania pracowników w realizację celów korporacyjnych. Zachęty finansowe, takie jak premie, premie za wyniki i udział w zyskach, pozostają ważnymi czynnikami motywującymi pracowników. Równie ważne są jednak zachęty pozafinansowe, obejmujące uznanie osiągnięć, możliwości rozwoju kariery, elastyczne warunki pracy i pakiety socjalne. Połączenie tych podejść pomaga stworzyć korzystne środowisko pracy i zwiększyć ogólną satysfakcję personelu.

**Kolejnym ważnym kierunkiem jest rozwój szkoleń korporacyjnych i podnoszenie kwalifikacji pracowników.** Polskie firmy organizują specjalistyczne szkolenia, seminaria i kursy, które pozwalają pracownikom doskonalić swoje umiejętności techniczne i podnosić poziom kompetencji zawodowych. Szczególną uwagę zwraca się na rozwój cech przywódczych wśród potencjalnych menedżerów, co umożliwi utworzenie rezerwy kadry menedżerskiej. Coraz większą popularność zyskują programy rozwoju tzw. „umiejętności miękkich”, takich jak komunikacja, zarządzanie czasem i rozwiązywanie konfliktów. Szkolenia online stają się ważnym narzędziem, które pozwala obniżyć koszty organizacji szkoleń i zapewnić dostęp do wiedzy niezależnie od lokalizacji pracowników.

Ważnym aspektem współczesnego zarządzania personelem jest wprowadzenie elastycznych form zatrudnienia. Polskie firmy coraz bardziej skupiają się na zapewnieniu pracownikom równowagi pomiędzy pracą a życiem osobistym. Wprowadzenie elastycznego grafiku pracy pozwala pracownikom samodzielnie określić najbardziej produktywny dla siebie czas, co przyczynia się do zwiększenia efektywności pracy. Praca zdalna, która stała się normą od czasu pandemii Covid-19, pozwala także firmom na utrzymanie produktywności przy jednoczesnym obniżeniu kosztów utrzymania powierzchni biurowej. Praca w niepełnym wymiarze czasu pracy oraz praca projektowa pozwalają firmom efektywniej zarządzać kapitałem ludzkim w odpowiedzi na bieżące potrzeby biznesowe.

Zachowanie równowagi pomiędzy pracą a życiem osobistym pracowników staje się jednym z kluczowych priorytetów polskich firm w kontekście zarządzania personelem. Ważnymi elementami tej strategii są dodatkowe dni urlopu, wsparcie psychologiczne, programy dla członków rodzin pracowników oraz inne działania mające na celu redukcję stresu i poprawę ogólnego środowiska pracy. Inicjatywy te zwiększają lojalność pracowników i pomagają poprawić ich produktywność.

Tym samym polskie firmy aktywnie wdrażają nowoczesne podejścia do zarządzania personelem, mające na celu zwiększenie efektywności pracy, motywacji i rozwoju pracowników. Inwestycje w kapitał ludzki stają się jednym z kluczowych czynników pomyślnego funkcjonowania organizacji w warunkach rosnącej konkurencji i dynamicznego rynku pracy.

**Ekspansja międzynarodowa i internacjonalizacja biznesu:** Polskie firmy aktywnie poszerzają swoje rynki zbytu uczestnicząc w globalnych sieciach biznesowych. Wymaga to od menedżerów zrozumienia zarządzania międzynarodowego, szczególnie w kontekście komunikacji międzykulturowej, globalnej logistyki i wymogów regulacyjnych na różnych rynkach.<sup>2</sup>

Ekspansja międzynarodowa i internacjonalizacja biznesu to jedna z kluczowych strategii rozwoju wielu polskich firm we współczesnych warunkach globalizacji. Polska, jako jedna z wiodących gospodarek Europy Środkowo-Wschodniej, ze względu na korzystne położenie geograficzne, stabilność gospodarczą i członkostwo w Unii Europejskiej, odgrywa znaczącą rolę w międzynarodowych stosunkach handlowych. Rozszerzanie rynków zbytu poza granice kraju jest naturalnym krokiem dla polskich firm pragnących umacniać swoją pozycję w globalnych sieciach biznesowych. Jednak sukces internacjonalizacji wymaga od kierownictwa nie tylko myślenia strategicznego, ale także głębokiego zrozumienia zarządzania międzynarodowego, w szczególności w kontekście komunikacji międzykulturowej, globalnej logistyki i wymagań regulacyjnych różnych krajów.

Jedną z głównych motywacji ekspansji międzynarodowej jest potrzeba znalezienia nowych rynków zbytu. Polskie firmy, borykając się z dużą konkurencją na rynku krajowym, często traktują wejście na rynki międzynarodowe jako sposób na dywersyfikację ryzyka i zapewnienie zrównoważonego wzrostu. Proces ten jest szczególnie istotny dla sektora produkcyjnego, gdzie nasycenie rynku krajowego zachęca firmy do poszukiwania nowych klientów za granicą. Jednocześnie internacjonalizacja pozwala zmniejszyć zależność od gospodarki krajowej i zminimalizować wpływ regionalnych wahań gospodarczych. Dla niektórych

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<sup>2</sup> A.K.Koźmiński (2004), Zarządzanie w warunkach niepewności: Podręcznik dla zaawansowanych, Wyd. Naukowe PWN Warszawa.

przedsiębiorstw, szczególnie z sektora produkcyjnego, ekspansja międzynarodowa stanowi także szansę na uzyskanie dostępu do tańszej siły roboczej lub zasobów poprzez tworzenie przedsięwzięć lub partnerstw w krajach o niższych kosztach produkcji.

Jednak pomimo znaczących zalet ekspansji międzynarodowej, polskie firmy stoją przed szeregiem wyzwań związanych z komunikacją międzykulturową. Zrozumienie cech kulturowych, tradycji i oczekiwań partnerów biznesowych w różnych krajach ma kluczowe znaczenie dla powodzenia biznesu. Przykładowo w krajach azjatyckich dużą wagę przywiązuje się do budowania długotrwałych relacji i zaufania między partnerami, z kolei w krajach zachodnich na pierwszy plan wysuwa się skuteczność i szybkość podejmowania decyzji. Polscy menedżerowie powinni uwzględnić te różnice, dostosowując swoje podejście do negocjacji, rozwiązywania konfliktów i zarządzania zespołem.

Ponadto styl zarządzania może znacznie się różnić w zależności od specyfiki kulturowej kraju, do którego wchodzi polskie firmy. W niektórych kulturach podejmowanie decyzji jest scentralizowane i odbywa się na najwyższym szczeblu kierownictwa, podczas gdy w innych preferowane są decyzje zbiorowe, biorące pod uwagę opinie wszystkich pracowników. Polskie firmy chcące skutecznie integrować się z międzynarodowymi łańcuchami biznesowymi muszą wykazywać się elastycznością w podejściu do zarządzania zespołami pochodzącymi z różnych kultur.

Oprócz aspektów kulturowych, polskie firmy stoją przed wyzwaniami związanymi z barierami językowymi. Nawet jeśli angielski jest podstawowym językiem prowadzenia międzynarodowego biznesu, mogą pojawić się trudności ze względu na różny poziom znajomości języka lub różnice kulturowe w interpretacji niektórych wyrażen. Wymaga to od menedżerów zapewnienia jasnej i przejrzystej komunikacji, biorąc pod uwagę specyfikę lokalną.

Kolejnym ważnym aspektem internacjonalizacji biznesu jest globalne zarządzanie logistyką. Dostęp do rynków międzynarodowych wymaga organizacji przepływów transportowych, zarządzania stanami magazynowymi oraz przestrzegania międzynarodowych standardów bezpieczeństwa i jakości. Dla polskich firm oznacza to konieczność optymalizacji łańcucha dostaw, wyboru sprawdzonych dostawców i operatorów logistycznych. Rozwiązania technologiczne odgrywają kluczową rolę w zapewnieniu efektywnej logistyki: nowoczesne systemy informatyczne pozwalają kontrolować łańcuchy dostaw, automatyzować procesy logistyczne i śledzić towary w czasie rzeczywistym, co obniża koszty i zwiększa szybkość dostawy produktów na rynki międzynarodowe.

Wymogi regulacyjne to także jedna z głównych trudności, z jakimi borykają się polskie firmy na rynkach międzynarodowych. Każdy kraj ma własne przepisy

celne, taryfy i wymagania dotyczące certyfikacji produktów. Na przykład kraje UE mają rygorystyczne wymagania dotyczące bezpieczeństwa produktów spożywczych i towarów przemysłowych. Polskie firmy muszą zadbać o to, aby ich produkty spełniały te normy, aby uniknąć ewentualnych kar finansowych lub zakazów sprzedaży. Ponadto wiele krajów przywiązuje dużą wagę do przepisów środowiskowych i społecznych, w tym do ograniczania emisji CO<sub>2</sub> i społecznej odpowiedzialności biznesu. Polskie firmy, chcąc skutecznie konkurować na rynkach międzynarodowych, muszą dostosować swoje strategie do tych wymagań.

Oprócz tradycyjnych metod ekspansji, fuzje i przejęcia (M&A) stają się ważnym narzędziem dla polskich firm chcących szybko wejść na nowe rynki. Fuzje pozwalają przedsiębiorstwom uzyskać dostęp do nowych technologii, baz klientów i zasobów, co stanowi strategiczną przewagę w obliczu globalnej konkurencji.

Dlatego też ekspansja międzynarodowa i internacjonalizacja polskich firm to proces wieloaspektowy, wymagający uwzględnienia wielu aspektów, takich jak komunikacja międzykulturowa, logistyka, wymogi regulacyjne i planowanie strategiczne. Polskie firmy, które z sukcesem integrują się z globalnymi łańcuchami biznesowymi, mają ogromne możliwości dalszego rozwoju, jednak droga ta wymaga znacznych wysiłków ze strony kadry zarządzającej, szczególnie w kontekście dostosowania do międzynarodowych standardów i różnic kulturowych.<sup>3</sup>

**Społeczna odpowiedzialność biznesu (CSR):** Polski biznes stopniowo wdraża zasady odpowiedzialności społecznej, koncentrując się na zrównoważonym rozwoju, inicjatywach proekologicznych i zarządzaniu etyką.<sup>4</sup>

Społeczna odpowiedzialność biznesu (CSR) stopniowo staje się integralną częścią strategii biznesowej wielu polskich firm. W dzisiejszym zglobalizowanym świecie od firm oczekuje się nie tylko osiągnięcia zysków, ale także odpowiedzialności wobec społeczeństwa, środowiska i swoich pracowników. Polskie firmy aktywnie włączają do swoich procesów biznesowych zasady zrównoważonego rozwoju, inicjatywy proekologiczne i zarządzanie etyką, co pozwala im spełniać wymagania rynku, zapewniać zaufanie klientów i partnerów, a także wspierać zrównoważony rozwój gospodarki narodowej.

Jednym z głównych aspektów CSR w Polsce jest zrównoważony rozwój i odpowiedzialność środowiskowa. Polskie przedsiębiorstwa są świadome konieczności ograniczania swojego negatywnego wpływu na środowisko i aktywnie pracują nad wdrażaniem standardów środowiskowych. Obejmuje to redukcję emisji gazów cieplarnianych, przejście na odnawialne źródła energii i modernizację

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<sup>3</sup> M. Wójcik-Augustyniak, Proces strategii zarządzania. W: JS Kardas, M. Wójcik-Augustyniak (red.), Zarządzanie w przedsiębiorstwie. Środowisko – procesy – systemy – zasoby (s. 145-175).

<sup>4</sup> M. Nowak Ochrona środowiska jako jeden z celów gospodarowania przestrzenią na poziomie lokalnym i regionalnym. *Ekonomia i Środowisko*, 1/44. Szczecinie.

zakładów produkcyjnych w celu zwiększenia efektywności energetycznej. Na przykład wiele firm inwestuje w instalację paneli słonecznych i rozwój farm wiatrowych, co pomaga zmniejszyć ich ślad węglowy i zwiększa zgodność z europejskimi standardami odpowiedzialności środowiskowej. Takie inicjatywy nie tylko pomagają zmniejszyć negatywny wpływ na środowisko, ale także zapewniają długoterminowe korzyści ekonomiczne w postaci obniżonych kosztów energii.

Kolejnym ważnym kierunkiem jest gospodarka odpadami i recykling materiałów. Polskie firmy realizują programy recyklingu i redukcji odpadów, aktywnie pracując nad ograniczeniem zużycia tworzyw sztucznych i innych szkodliwych materiałów w procesach produkcyjnych. Ponadto przedsiębiorstwa inwestują w projekty ochrony różnorodności biologicznej, wspierając inicjatywy mające na celu ochronę lasów, zasobów wodnych i dzikiej przyrody. Działania takie nie tylko poprawiają równowagę środowiskową, ale także przyczyniają się do poprawy reputacji firm jako społecznie odpowiedzialnych uczestników rynku.

Równie ważnym elementem CSR są inicjatywy społeczne. Polskie firmy aktywnie wspierają rozwój społeczności, w których działają, inwestując w programy edukacyjne, wydarzenia kulturalne i projekty społeczne. Mogą to być stypendia dla studentów, organizacja szkoleń dla młodzieży i bezrobotnych, wsparcie lokalnych szkół i innych placówek oświatowych. Wiele przedsiębiorstw jest także sponsorem różnorodnych wydarzeń kulturalnych i sportowych, co przyczynia się do zacieśnienia więzi ze społecznościami lokalnymi i poprawy ich wizerunku społecznego. Ponadto firmy aktywnie angażują swoich pracowników w programy wolontariatu i wydarzenia charytatywne, których celem jest pomoc bezbronnyim grupom społecznym, takim jak bezdomni, osoby niepełnosprawne czy sieroty.

Na szczególną uwagę zasługuje kwestia etycznego zarządzania. Polskie firmy coraz większą wagę przywiązują do przejrzystości procesów biznesowych, walki z korupcją i przestrzegania praw pracowników. Wiąże się to z zapewnieniem godnych warunków pracy, równych szans wszystkim pracownikom, a także zagwarantowania bezpiecznego środowiska pracy. Przejrzystość raportowania i zarządzania finansowego staje się standardem dla polskich firm, zwłaszcza tych, które działają na rynkach międzynarodowych i są zobowiązane do przestrzegania rygorystycznych standardów etycznego postępowania. Skuteczne angażowanie pracowników w proces decyzyjny poprzez otwarty dialog z kadrą zarządzającą staje się także ważnym narzędziem zapewnienia etycznego zarządzania. Takie podejście przyczynia się do zwiększenia lojalności pracowników i zmniejszenia poziomu konfliktów w zespole.

Odpowiedzialność ekonomiczna jest także ważnym elementem CSR, ponieważ firmy muszą tworzyć wartość nie tylko dla swoich akcjonariuszy, ale także dla szerszego grona interesariuszy: klientów, pracowników i społeczeństwa w ogóle. Obejmuje to odpowiedzialne inwestycje, szczególnie w projekty, które mają duży



wpływ na społeczeństwo lub środowisko, a także inwestycje w innowacje, które przyczyniają się do poprawy wyników przedsiębiorstwa w zakresie ochrony środowiska. W dłuższej perspektywie pozwala to zapewnić stabilność i zrównoważony rozwój firm, przyczyniając się do wzrostu ich konkurencyjności na rynku globalnym.

Dlatego społeczna odpowiedzialność biznesu staje się kluczowym elementem strategii polskich firm. Wdrażanie zasad zrównoważonego rozwoju, etycznego zarządzania i inwestycji społecznych pozwala polskim przedsiębiorstwom nie tylko osiągać swoje cele finansowe, ale także odpowiadać na wyzwania współczesnego społeczeństwa, przyczyniając się do ogólnego dobrobytu i ochrony środowiska.

Sektor publiczny Polski odgrywa kluczową rolę w zapewnieniu stabilnego rozwoju kraju, będąc nie tylko gwarantem sprawiedliwości społecznej, ale także ważnym czynnikiem wzrostu gospodarczego. W warunkach zmieniających się wyzwań globalnych i potrzeb modernizacyjnych polski rząd aktywnie realizuje politykę reformowania instytucji państwa, mającą na celu zwiększenie efektywności zarządzania, poprawę przejrzystości procesów i racjonalne wykorzystanie środków budżetowych. Jednym z centralnych elementów tej polityki jest wprowadzanie do administracji publicznej najnowocześniejszych technologii i podejść, które czynią procesy zarządzania bardziej przejrzystymi, elastycznymi i dającymi się dostosować do potrzeb współczesnego społeczeństwa.

Jedną z najważniejszych cech zarządzania w sektorze publicznym w Polsce jest nacisk na przejrzystość i odpowiedzialność wobec obywateli. Współczesne trendy w zarządzaniu instytucjami publicznymi w coraz większym stopniu skupiają się na zwiększaniu przejrzystości procesów administracyjnych i zapewnieniu publicznej kontroli nad działalnością organów państwa. Polski rząd aktywnie pracuje nad wdrożeniem systemów administracji elektronicznej (e-administracji), które umożliwiają obywatelom dostęp do usług administracyjnych on-line, zwiększając tym samym efektywność i dostępność usług administracji publicznej. Cyfryzacja usług administracyjnych skraca czas rozpatrywania wniosków, zmniejsza poziom biurokracji i zmniejsza ryzyko korupcji. Programy na rzecz cyfryzacji usług publicznych przyczyniają się nie tylko do zwiększenia efektywności pracy instytucji publicznych, ale także wzmacniają zaufanie obywateli do instytucji publicznych.

Istotną rolę w zwiększaniu przejrzystości odgrywają także inicjatywy mające na celu zwiększenie odpowiedzialności urzędników i struktur zarządczych wobec społeczeństwa. Wprowadzenie mechanizmów kontroli działalności instytucji państwowych, w tym systemu raportowania publicznego i monitorowania wyników, pozwala na podniesienie jakości zarządzania i zapewnienie lepszej kontroli wykorzystania zasobów państwa.

W kontekście centralizacji i decentralizacji zarządzania polski rząd aktywnie pracuje także nad redystrybucją uprawnień pomiędzy władzami centralnymi i regionalnymi. Równowaga pomiędzy centralizacją a decentralizacją jest ważnym aspektem współczesnej administracji publicznej, gdyż pozwala na skuteczne podejmowanie decyzji na poziomie lokalnym, przy jednoczesnym zachowaniu ogólnej koordynacji polityki na poziomie krajowym. Takie podejście pozwala na elastyczne reagowanie na specyficzne potrzeby regionów, zapewniając zgodność decyzji politycznych z lokalnymi warunkami gospodarczymi i społecznymi.

**Centralizacja** administracja publiczna w Polsce zapewnia koordynację inicjatyw strategicznych na poziomie kraju i całościową integrację różnych gałęzi polityki publicznej, natomiast decentralizacja umożliwia władzom regionalnym i lokalnym efektywniejsze zarządzanie zasobami i podejmowanie decyzji lepiej odpowiadających potrzebom społeczności lokalnych. Podejście takie zwiększa także odpowiedzialność władz lokalnych za realizację programów krajowych oraz zapewnia lepsze i ukierunkowane wykorzystanie środków budżetowych.

W kontekście poprawy efektywności administracji publicznej polski rząd aktywnie wdraża innowacyjne podejścia do zarządzania w sektorze publicznym. Obejmuje to wykorzystanie nowoczesnych technologii, takich jak big data (Big Data), automatyzację procesów administracyjnych i rozwój sztucznej inteligencji. Jednym z priorytetowych kierunków jest dalszy rozwój administracji elektronicznej, który pozwala na uproszczenie dostępu obywateli do usług i zwiększenie efektywności procesów zarządzania. Wdrożenie tak innowacyjnych rozwiązań pozwala na obniżenie kosztów zarządzania, skrócenie czasu rozpatrywania wniosków oraz poprawę jakości podejmowania decyzji dzięki wykorzystaniu danych analitycznych.

Korzystanie z dużych zbiorów danych staje się ważnym narzędziem administracji publicznej, gdyż pozwala na pogłębioną analizę efektywności inicjatyw państwa i prognozowanie konsekwencji decyzji zarządczych. Takie narzędzia analityczne pomagają lepiej zrozumieć potrzeby obywateli, określić najskuteczniejsze sposoby rozwiązywania problemów społeczno-gospodarczych i zwiększyć ogólną produktywność aparatu państwowego.

Jednym z kluczowych wyzwań stojących przed polskim sektorem publicznym jest zapewnienie stabilności finansowej i racjonalne gospodarowanie środkami publicznymi. Polskie instytucje publiczne skupiają swoje wysiłki na wdrażaniu mechanizmów kontroli wykorzystania środków budżetowych, co pozwala uniknąć marnotrawstwa i zwiększa efektywność wydatkowania. Wykorzystuje się w tym celu systemy monitorowania i audytu, które zapewniają przejrzystość procesów i pozwalają monitorować efektywność wykorzystania zasobów w czasie rzeczywistym.

Dużą uwagę przywiązuje się także do długoterminowej strategii finansowej, której celem jest zapewnienie stabilności budżetu państwa i ograniczenie ryzyk finansowych. Efektywne zarządzanie zasobami ma na celu optymalizację wydatków budżetowych, a także zapewnienie odpowiedniego finansowania strategicznych programów państwa, mających na celu stymulowanie rozwoju gospodarczego kraju. Racjonalne zarządzanie finansami pozwala państwu nie tylko zapewnić stabilne funkcjonowanie instytucji publicznych, ale także wspierać inwestycje w kluczowych sektorach, takich jak edukacja, infrastruktura i ochrona zdrowia.

Zatem nowoczesne zarządzanie w sektorze publicznym w Polsce nastawione jest na zapewnienie przejrzystości, poprawę efektywności zarządzania, wprowadzanie innowacyjnych technologii i racjonalne wykorzystanie zasobów publicznych. Rząd kraju aktywnie działa na rzecz poprawy jakości usług publicznych, zapewniając zgodność procesów zarządzania z wymogami współczesnego społeczeństwa

### **Porównanie metod zarządzania i roli przywództwa w sektorze prywatnym i publicznym w Polsce**

Choć zarządzanie w obu sektorach w Polsce ma swoją specyfikę, istnieje kilka wspólnych trendów i wyzwań stojących przed menedżerami:

- **Elastyczność i zdolność adaptacji:** W sektorze prywatnym przedsiębiorstwa zmuszone są szybko dostosowywać się do zmieniających się warunków rynkowych, natomiast w sektorze publicznym zmiany często wprowadza się w drodze reform politycznych lub administracyjnych. Sukces w obu przypadkach zależy od zdolności liderów do skutecznego zarządzania zmianami.

- **Myślenie strategiczne:** Liderzy zarówno firm prywatnych, jak i instytucji publicznych muszą myśleć strategicznie, biorąc pod uwagę długoterminowe perspektywy rozwoju. W sektorze prywatnym często wiąże się to z rozwojem biznesu i przewagą konkurencyjną, natomiast w sektorze publicznym często wiąże się to z celami społecznymi i gospodarczymi.

- **Innowacyjność:** Polskie firmy aktywnie wdrażają innowacyjne rozwiązania zwiększające produktywność, natomiast polskie instytucje publiczne również skupiają się na wdrażaniu technologii poprawiających efektywność świadczenia usług obywatelom.

### **Analiza porównawcza metod zarządzania i roli przywództwa w sektorze prywatnym i publicznym w Polsce**

Zarządzanie w sektorze prywatnym i publicznym w Polsce ma swoją specyfikę, wynikającą z odmiennych celów, struktury organizacyjnej i warunków rynkowych. Jednak pomimo tych różnic oba sektory stoją przed szeregiem podobnych wyzwań, takich jak konieczność dostosowywania się do zmian, wprowadzania innowacji i strategicznego myślenia. W tej analizie porównamy

praktyki zarządzania i rolę przywództwa w tych dwóch sektorach, koncentrując się na kluczowych punktach.

Efektywne zarządzanie odgrywa kluczową rolę w zapewnieniu stabilnego i pomyślnego funkcjonowania organizacji zarówno prywatnych, jak i publicznych, szczególnie w dzisiejszych warunkach globalizacji i ciągłych zmian gospodarczych. Choć każdy z tych sektorów ma swoje unikalne cechy, cele i wyzwania, oba opierają się na silnym przywództwie, myśleniu strategicznym, zdolnościach adaptacyjnych i innowacjach, aby osiągnąć swoje cele.

### Elastyczność i zdolność adaptacji

Sektor prywatny	Sektor publiczny
<p>W sektorze prywatnym w Polsce przedsiębiorstwa działają w warunkach intensywnej konkurencji i stale zmieniających się warunków rynkowych. Elastyczność i szybkość dostosowywania się do nowych wyzwań to czynniki krytyczne dla przetrwania i rozwoju firm. Menedżerowie prywatnych firm muszą podejmować szybkie i skuteczne decyzje, aby reagować na zmieniający się popyt, zmiany technologiczne i globalne wahania gospodarcze.</p> <p>Podejścia do zarządzania w sektorze prywatnym charakteryzują się zazwyczaj decentralizacją i elastycznością procesów. Dzięki temu firmy mogą szybko reagować na zmiany rynkowe, wprowadzać nowe produkty lub usługi, zmieniać strategię i szybko dostosowywać się do wymagań rynku. Na przykład polskie firmy i startupy IT szybko wdrażają nowe technologie i metody zarządzania projektami, takie jak metodyki zwinne, aby zachować konkurencyjność.</p>	<p>W sektorze publicznym elastyczność jest mniej wyraźna ze względu na regulacje i ustrukturyzowane procesy zarządzania. Zmiany w instytucjach publicznych są zwykle wprowadzane stopniowo w drodze reform politycznych lub administracyjnych, przez co proces jest dłuższy i czasami mniej adaptacyjny. Jednocześnie w sektorze publicznym istnieje sztywna struktura hierarchiczna, która może spowolnić wdrażanie zmian.</p> <p>Jednak w Polsce w ostatnich latach sektor publiczny dążył do zwiększenia swojej elastyczności i efektywności poprzez cyfryzację procesów i automatyzację świadczenia usług. Na przykład wprowadzenie e-administracji znacznie ułatwiło obywatelom dostęp do usług administracyjnych i zwiększyło efektywność urzędników służby cywilnej.</p>
<p>Porównanie</p> <p>W sektorze prywatnym elastyczność jest kluczowym czynnikiem skutecznego zarządzania, ponieważ firmy muszą szybko reagować na zmiany rynkowe, podczas gdy instytucje publiczne zmieniają się poprzez długoterminowe reformy. Sukces liderów w obu sektorach zależy od ich umiejętności skutecznego zarządzania zmianami, przy czym w sektorze prywatnym wymaga to bardziej operacyjnego podejścia, natomiast w sektorze publicznym wymaga to planowania systemowego i myślenia strategicznego.</p>	

### Myślenie strategiczne

Sektor prywatny	Sektor publiczny
Liderzy prywatnych firm w Polsce często nastawieni są na maksymalizację	W sektorze publicznym myślenie strategiczne nastawione jest na osiągnięcie celów

<p>zysków i zwiększanie udziału w rynku. Myślenie strategiczne polega tutaj na tworzeniu długoterminowych planów rozwoju, opracowywaniu innowacyjnych produktów lub usług, wchodzeniu na nowe rynki i zarządzaniu zasobami z maksymalną efektywnością.</p> <p>Liderzy sektora prywatnego muszą także brać pod uwagę światowe trendy, takie jak transformacja cyfrowa, zmiany potrzeb konsumentów i wyzwania środowiskowe. Dlatego też polskie firmy chcące stać się graczami globalnymi skupiają się na planowaniu strategicznym oraz inwestycjach w innowacje technologiczne i rozwój kapitału ludzkiego.</p>	<p>społecznych, gospodarczych i politycznych. Liderzy instytucji publicznych muszą brać pod uwagę interes publiczny i pracować w ramach ograniczonych budżetów, dlatego kluczowe jest długoterminowe planowanie i efektywne zarządzanie zasobami.</p> <p>W Polsce myślenie strategiczne w sektorze publicznym przejawia się poprzez realizację krajowych programów rozwoju, których celem jest poprawa jakości życia obywateli, rozwój gospodarczy i modernizacja infrastruktury. Na przykład polski rząd aktywnie pracuje nad modernizacją infrastruktury transportowej i systemu opieki zdrowotnej, co wymaga wieloletniego planowania i znacznych inwestycji.</p>
<p style="text-align: center;"><b>Porównanie</b></p> <p>W sektorze prywatnym myślenie strategiczne koncentruje się na możliwościach rynkowych i rentowności, podczas gdy w sektorze publicznym koncentruje się na interesie publicznym i zrównoważonym rozwoju. Liderzy obu sektorów muszą posiadać umiejętność strategicznego myślenia, przy czym w sektorze prywatnym proces ten zwykle wiąże się z szybką reakcją na zmiany rynkowe, natomiast w sektorze publicznym chodzi bardziej o cele długoterminowe i priorytety społeczne.</p>	

### Innowacyjność

Sektor prywatny	Sektor publiczny
<p>Innowacyjność jest jednym z kluczowych elementów konkurencyjności sektora prywatnego w Polsce. Polskie firmy aktywnie wdrażają najnowsze technologie, zautomatyzowane rozwiązania i systemy cyfrowe w celu poprawy efektywności swoich procesów. Innowacyjność obejmuje wszystkie obszary działalności: od produkcji i logistyki po marketing i obsługę klienta.</p> <p>Przykładami innowacji w sektorze prywatnym jest wykorzystanie sztucznej inteligencji do optymalizacji procesów biznesowych, wprowadzenie systemów Internetu Rzeczy (IoT) w procesach produkcyjnych czy rozwój e-commerce, który dynamicznie rozwija się w Polsce.</p>	<p>W sektorze publicznym innowacje często wprowadzane są poprzez cyfryzację i automatyzację usług administracyjnych. Polski rząd aktywnie pracuje nad wdrożeniem usług elektronicznych dla obywateli, takich jak elektroniczne składanie dokumentów, usługi elektroniczne w służbie zdrowia czy usługi płacenia podatków on-line.</p> <p>Innowacyjne technologie w sektorze publicznym mają na celu zwiększenie efektywności zarządzania, redukcję kosztów i poprawę jakości świadczenia usług obywatelom. Przykładowo elektroniczne systemy rejestracji działalności gospodarczej znacznie uprościły procesy dla przedsiębiorców, co przyczynia się do rozwoju działalności przedsiębiorczej w kraju.</p>
<p style="text-align: center;"><b>Porównanie</b></p> <p>Innowacyjność jest ważnym czynnikiem dla obu sektorów, przy czym w sektorze prywatnym nastawiona jest na zwiększenie produktywności i konkurencyjności, natomiast w sektorze publicznym nastawiona jest na poprawę jakości usług dla obywateli i optymalizację pracy instytucji</p>	

publicznych. Liderzy firm prywatnych aktywnie inwestują w innowacje, aby utrzymać swoją przewagę konkurencyjną, podczas gdy sektor publiczny wykorzystuje innowacje do osiągnięcia celów społecznych.

### **Główne różnice i podobieństwa**

Sektor prywatny w Polsce stawia na maksymalizację zysków, efektywne wykorzystanie zasobów i szybkie dostosowywanie się do zmian rynkowych. Menedżerowie w tym sektorze borykają się z dużą konkurencją, która wymaga od nich ciągłego poszukiwania nowych rozwiązań poprawiających efektywność i produktywność. Liderzy prywatnych firm muszą być elastyczni, potrafić szybko reagować na wyzwania rynkowe, wdrażać najnowsze technologie i rozwijać kapitał ludzki, aby zachować konkurencyjność. Myślenie strategiczne w firmach prywatnych nakierowane jest na zwiększenie udziału w rynku i długoterminowy rozwój biznesu, czyniąc innowacyjność kluczowym narzędziem osiągnięcia tego celu.

Z kolei polski sektor publiczny nastawiony jest na realizację celów społeczno-gospodarczych poprzez świadczenie usług publicznych, rozwój infrastruktury i wspieranie gospodarki narodowej. W tym przypadku zarządzanie jest bardziej sformalizowane i ustrukturyzowane, a zmiany wprowadza się najczęściej poprzez reformy polityczne lub inicjatywy administracyjne. Liderzy sektora publicznego muszą myśleć strategicznie w ramach ograniczonych budżetów i kłaść nacisk na długoterminowe konsekwencje społeczne swoich decyzji. Innowacyjność odgrywa jednak ważną rolę także w instytucjach publicznych — zwłaszcza poprzez wdrażanie technologii cyfrowych poprawiających jakość usług świadczonych obywatelom i zwiększających efektywność administracji publicznej.

### **Elastyczność i zdolność adaptacji**

Obydwa sektory stoją w obliczu potrzeby elastyczności i zdolności adaptacyjnych. Prywatne firmy muszą szybko reagować na zmiany warunków rynkowych, co wymaga od liderów szybkości w podejmowaniu decyzji i wdrażaniu nowych strategii. W sektorze publicznym elastyczność osiąga się poprzez reformy i cyfryzację procesów, co pomaga organizacjom szybciej dostosować się do potrzeb społeczeństwa. Jednak instytucje publiczne, ze względu na swoją hierarchiczną strukturę i regulacje, zwykle wolniej wdrażają zmiany, co może stanowić wyzwanie w czasach szybkich zmian społecznych i gospodarczych.

### **Myślenie strategiczne**

Myślenie strategiczne jest powszechnym wymogiem stawianym menedżerom w obu sektorach, chociaż jego nacisk i zakres są różne. W sektorze prywatnym strategia ma na celu zwiększenie zysków, udziału w rynku i osiągnięcie przewagi konkurencyjnej, często poprzez innowacje i postęp technologiczny. Jednocześnie instytucje państwa mają cele strategiczne obejmujące dobrobyt społeczny, zapewnienie stabilności gospodarczej i tworzenie warunków dla ogólnego rozwoju

kraju. Liderzy, którzy odnieśli sukces w sektorze publicznym, muszą uwzględniać interesy szerokiego grona interesariuszy, równoważąc efektywność ekonomiczną i odpowiedzialność społeczną.

### **Innowacyjność**

Innowacyjność jest ważnym czynnikiem dla obu sektorów. W firmach prywatnych innowacje mają na celu zwiększenie produktywności, rozwój nowych produktów i usług oraz optymalizację procesów w celu poprawy wyników finansowych. Polskie firmy aktywnie inwestują w najnowsze technologie, takie jak sztuczna inteligencja, automatyzacja i wykorzystanie big data, co pozwala im zachować konkurencyjność na światowych rynkach.

W sektorze publicznym innowacje odgrywają kluczową rolę w poprawie jakości usług publicznych. Polski rząd aktywnie wdraża technologie cyfrowe, które umożliwiają obywatelom korzystanie z usług online, ograniczają biurokrację i zwiększają przejrzystość procesów rządowych. Przyczynia się to zarówno do poprawy życia obywateli, jak i zwiększenia efektywności instytucji rządowych.

### **Wynik**

Skuteczne zarządzanie jest podstawą sukcesu zarówno w sektorze prywatnym, jak i publicznym w Polsce. Liderzy obu sektorów stoją przed wspólnymi wyzwaniem, takimi jak konieczność dostosowywania się do zmian, strategicznego myślenia i wprowadzania innowacji. Jednak różne priorytety – zysk w sektorze prywatnym i dobro społeczne w sektorze publicznym – kształtują ich podejścia i metody zarządzania.

Sukces organizacji w dzisiejszym świecie zależy od umiejętności ich liderów nie tylko w zakresie zarządzania bieżącymi zadaniami, ale także tworzenia warunków dla długoterminowego rozwoju. Sektor prywatny koncentruje się na możliwościach rynkowych i rozwoju biznesu, natomiast sektor publiczny koncentruje się na reformach społecznych i modernizacji kraju. Obydwa sektory muszą wprowadzać innowacje, wykazywać zdolność adaptacji i być zorientowane strategicznie, aby zapewnić zrównoważony wzrost i wydajność w zmieniającym się otoczeniu.

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## ZARZĄDZANIE ANTYKRYZYSOWE W KONTEKŚCIE TRANSFORMACJI GOSPODARCZEJ: STRATEGIE I WYZWANIA

W warunkach globalizacji, szybkiego rozwoju technologii i rosnącej nieprzewidywalności otoczenia zewnętrznego, kwestie stabilności i zdolności adaptacyjnych przedsiębiorstw stają się szczególnie istotne. Firmy stoją przed koniecznością szybkiego reagowania na szeroką gamę potencjalnych kryzysów: od wahań gospodarczych i niestabilności politycznej po zmiany technologiczne i klęski żywiołowe. W tym kontekście na pierwszy plan wysuwa się zarządzanie antykryzysowe jako niezwykle istotna kompetencja, która pozwala organizacjom zachować konkurencyjność i efektywność.

Wchodząc w erę cyfrowej transformacji przedsiębiorstwa stają przed nowymi wyzwaniami i możliwościami, które w istotny sposób wpływają na podejście do zarządzania kryzysowego. Cyfryzacja oferuje narzędzia do głębszej analizy danych, przewidywania ryzyka, optymalizacji procesów i zwiększonej elastyczności biznesowej. Tym samym włączenie technologii cyfrowych do strategii zarządzania kryzysowego może znacząco zwiększyć ich skuteczność.

Artykuł ma na celu analizę aktualnych aspektów zarządzania antykryzysowego w kontekście współczesnych przemian gospodarczych i technologicznych. Biorąc pod uwagę praktyczność proponowanych strategii i narzędzi, artykuł dostarcza cennych spostrzeżeń dla menedżerów i specjalistów, którzy dążą do zwiększenia odporności swoich organizacji na wyzwania kryzysowe i zapewnienia im zrównoważonego rozwoju w przyszłości. Tym samym materiał artykułu ma nie tylko wartość teoretyczną, ale także dużą wartość praktyczną w warunkach dynamicznej gospodarki i ciągłych zmian.

Zarządzanie antykryzysowe w warunkach transformacji gospodarczej jest ważną strategią przedsiębiorstw. Pomaga rozwiązywać problemy pojawiające się w sytuacjach kryzysowych. Dzisiejsze kryzysowe realia wymagają stosowania nowych wytycznych zarządzania antykryzysowego, w szczególności nowoczesnych technologii cyfrowych.

Podstawowe zasady zarządzania antykryzysowego.

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Zarządzanie antykryzysowe koncentruje się na identyfikacji potencjalnych ryzyk i sygnałów kryzysowych, opracowywaniu strategii zapobiegania im oraz opracowywaniu planów działania umożliwiających skuteczną reakcję na zdarzenia kryzysowe. Proces ten obejmuje analizę, planowanie, organizację, kierowanie i kontrolę działalności przedsiębiorstwa w celu zapewnienia jego stabilności i zdolności adaptacyjnych.

Zarządzanie antykryzysowe ma na celu nie tylko przewyższanie skutków sytuacji kryzysowych, ale także zapobieganie ich wystąpieniu. Pozwala menedżerom analizować, planować, organizować, kierować i kontrolować pracę przedsiębiorstw. Jest to szczególnie istotne dla organów administracji publicznej, które również potrzebują wdrożenia narzędzi zarządzania antykryzysowego.

Podstawowe zasady zarządzania antykryzysowego stanowią podstawę strategii i działań mających na celu skuteczne przeciwstawienie się przedsiębiorstwa potencjalnym i rzeczywistym sytuacjom kryzysowym.<sup>5</sup>

Szczegółowy przegląd tych zasad obejmuje następujące aspekty:

1. **Proaktywność:** Zarządzanie antykryzysowe powinno skupiać się na przewidywaniu możliwych zagrożeń i sygnałów kryzysowych, a nie na reaktywnym podejściu do problemów, które już się pojawiły. Wymaga to stałego monitorowania otoczenia zewnętrznego i wewnętrznego przedsiębiorstwa w celu wczesnego wykrywania oznak potencjalnych kryzysów.

2. **Systematyczne podejście:** Skuteczne zarządzanie antykryzysowe wymaga zintegrowanego podejścia, które łączy analizę, planowanie, organizację, kierowanie i kontrolę w jeden proces. Oznacza to, że decyzje i strategie muszą być zintegrowane i spójne na wszystkich poziomach zarządzania.

3. **Elastyczność i zdolność adaptacji:** Zdolność szybkiego dostosowywania się do zmieniających się warunków i sytuacji awaryjnych jest kluczem do skutecznego zarządzania kryzysowego. Obejmuje to możliwość modyfikowania planów i strategii w zależności od aktualnej sytuacji.

4. **Integracja z zarządzaniem strategicznym:** Działania antykryzysowe muszą być ściśle zintegrowane z ogólną strategią przedsiębiorstwa, wspierając jego misję, cele i ogólne wartości.

5. **Komunikacja i koordynacja:** Skuteczna wymiana informacji i koordynacja pomiędzy wszystkimi zaangażowanymi stronami (w tym pracownikami, zarządem, akcjonariuszami, partnerami, organami regulacyjnymi itp.) są niezbędne do zapewnienia spójności i skuteczności działań antykryzysowych.

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<sup>5</sup> O. Denysiuk, O Derevianko Nowoczesne rozumienie zarządzania kryzysowego (2019) *Ekonomia. Kierownictwo. Biznes*, nr 2(28).

6. **Kontrola i ocena:** Regularne monitorowanie realizacji planów i strategii oraz ocena ich efektywności pozwala na terminową korektę działań i poprawę ogólnej efektywności zarządzania antykryzysowego.

7. **Trening i rozwój:** Ciągłe szkolenia i budowanie potencjału zespołu, w tym kierownictwa i pracowników, są niezbędne do poprawy skuteczności zarządzania kryzysowego. Organizacje muszą inwestować w rozwój umiejętności, które przyczyniają się do lepszego zrozumienia zagrożeń, skutecznego podejmowania decyzji i dostosowywania się do szybko zmieniających się warunków.

7. **Etyka i odpowiedzialność:** Istotnym aspektem zarządzania antykryzysowego jest przestrzeganie wysokich standardów etycznych i odpowiedzialność biznesu. Decyzje i działania w czasie kryzysu powinny uwzględniać nie tylko interesy przedsiębiorstwa, ale także dobro szerszego społeczeństwa i środowiska.

8. **Innowacyjność i kreatywność:** Umiejętność znajdowania nietradycyjnych rozwiązań i stosowania innowacyjnych podejść może znacząco zwiększyć skuteczność zarządzania antykryzysowego. Obejmuje to stosowanie najnowszych technologii, niekonwencjonalne myślenie i kreatywne strategie rozwiązywania problemów.

9. **Interakcja z interesariuszami:** Skuteczne zarządzanie kryzysowe wymaga zrozumienia i uwzględnienia oczekiwań i potrzeb różnych grup interesariuszy, w tym klientów, dostawców, partnerów, organów regulacyjnych i społeczeństwa. Angażowanie zainteresowanych stron w dialog i współpracę może zapewnić dodatkowe wsparcie i zasoby umożliwiające przezwycięzenie kryzysu.

10. **Przywództwo:** Posiadanie silnego i skutecznego przywództwa ma kluczowe znaczenie dla powodzenia zarządzania kryzysowego. Liderzy muszą umieć inspirować i motywować zespół, przewodzić, podejmować trudne decyzje i skutecznie komunikować się na wszystkich poziomach organizacji.

Cyfryzacja jest ważnym aspektem zarządzania kryzysowego. Pomaga przedsiębiorstwom stać się bardziej zrównoważonymi i skutecznie reagować na wpływy zewnętrzne. Warunki wojny stawiają przed Ukrainą nowe wyzwania, jednak transformacja cyfrowa umożliwia wdrożenie zupełnie nowego podejścia do zarządzania antykryzysowego. Ważne jest także zapewnienie bezpieczeństwa informacyjnego przedsiębiorstw w epoce cyfrowej.

Transformacja cyfrowa pozwala przedsiębiorstwom szybko dostosowywać się do zmieniających się warunków, optymalizować zasoby i skutecznie rozwiązywać sytuacje kryzysowe.

Rola cyfryzacji we współczesnym zarządzaniu kryzysowym z roku na rok staje się coraz bardziej znacząca, ponieważ technologie cyfrowe dostarczają potężnych narzędzi, które mogą znacząco poprawić zdolność organizacji do przeciwstawiania się kryzysom. Poniżej szczegółowo opisano kluczowe aspekty tej roli:

1. **Gromadzenie i analiza danych:** Technologie cyfrowe umożliwiają gromadzenie w czasie rzeczywistym dużych ilości danych z różnych źródeł. Korzystając z narzędzi analitycznych i algorytmów uczenia maszynowego, dane te można analizować w celu identyfikacji wzorców, trendów i potencjalnych zagrożeń. Dzięki temu przedsiębiorstwa mogą dokładniej przewidywać sytuacje kryzysowe i efektywniej planować działania naprawcze.

2. **Zwiększenie przejrzystości procesów:** Cyfryzacja procesów zapewnia większą przejrzystość działań organizacji, co jest ważne dla monitorowania jej efektywności i identyfikacji potencjalnych obszarów problemowych. Dzięki cyfrowym systemom zarządzania możliwe jest otrzymywanie aktualnych informacji o stanie rzeczy w różnych działach i projektach w czasie rzeczywistym.

3. **Poprawa komunikacji:** Platformy i narzędzia cyfrowe, takie jak korporacyjne sieci społecznościowe, systemy wiadomości błyskawicznych i wideokonferencje, usprawniają komunikację wewnętrzną i zewnętrzną. Umożliwiają szybkie rozpowszechnianie ważnych informacji, przyczyniają się do lepszego wzajemnego zrozumienia i koordynacji działań w czasie kryzysów.

4. **Optymalizacja zasobów:** Narzędzia cyfrowe mogą pomóc w określeniu najbardziej efektywnych sposobów wykorzystania zasobów, umożliwiając organizacjom usprawnienie procesów i redukcję kosztów. W czasach kryzysu może to być decydujący czynnik w utrzymaniu stabilności i rozwoju przedsiębiorstwa.

5. **Szybka adaptacja do zmian:** Technologie cyfrowe zapewniają organizacjom elastyczność i możliwość szybkiego dostosowywania się do zmieniających się warunków rynkowych lub otoczenia zewnętrznego. Transformacja cyfrowa może przyczynić się do automatyzacji procesów, zapewniając szybkość reakcji i skuteczność we wdrażaniu niezbędnych zmian lub dostosowań.

6. **Poprawa podejmowania decyzji:** Cyfryzacja daje menedżerom dostęp do szerokiej gamy narzędzi informacyjnych i analitycznych, co pomaga w podejmowaniu optymalnych decyzji strategicznych. W sytuacjach kryzysowych, gdy decyzje muszą zostać podjęte szybko i w oparciu o ograniczoną ilość informacji, tego typu narzędzia mogą okazać się niezastąpione.

7. **Zwiększenie poziomu bezpieczeństwa i niezawodności:** Wprowadzenie nowoczesnych technologii cyfrowych może znacząco podnieść poziom bezpieczeństwa informacji i niezawodności systemów informatycznych. W kontekście zarządzania antykryzysowego jest to szczególnie istotne, gdyż bezpieczeństwo informacji i niezawodność systemów są krytyczne w warunkach nieprzewidzianych zdarzeń czy kryzysów.

8. **Zaangażowanie innowacyjnych technologii:** Cyfryzacja obejmuje także zaangażowanie zaawansowanych innowacyjnych technologii, takich jak sztuczna inteligencja, blockchain, Internet rzeczy (IoT), które mogą odegrać kluczową rolę w

identyfikowaniu, analizowaniu i zarządzaniu sytuacjami kryzysowymi, a także zapobieganiu ich wystąpieniu w przyszłości.

**9. Wsparcie pracy zdalnej:** Technologie cyfrowe ułatwiają efektywną organizację pracy zdalnej, co jest szczególnie istotne w czasie kryzysów związanych z klęskami żywiołowymi, epidemiami czy innymi sytuacjami ograniczającymi fizyczną obecność pracowników w miejscu pracy.

Wszystkie te aspekty razem tworzą solidny fundament do poprawy efektywności zarządzania kryzysowego poprzez cyfryzację, pozwalając organizacjom nie tylko skutecznie stawić czoła bieżącym wyzwaniom, ale także strategicznie przygotować się na przyszłe kryzysy.

Zarządzanie antykryzysowe nabiera szczególnego znaczenia w warunkach wojny i głębokich przemian gospodarczych, kiedy przedsiębiorstwa stają przed niespotykanymi dotąd wyzwaniami i niestabilnością. W takich warunkach zarządzanie antykryzysowe musi być szczególnie elastyczne i innowacyjne, dostosowujące się do szybko zmieniających się okoliczności.<sup>6</sup>

Zarządzanie antykryzysowe w warunkach wojny i przemian gospodarczych wymaga od organizacji szczególnie głębokiego zrozumienia otoczenia zewnętrznego, umiejętności szybkiego przystosowania się do nowych realiów oraz umiejętności przetrwania w warunkach dużej niepewności. Kluczowe aspekty tego kierunku omówiono szczegółowo poniżej:<sup>7</sup>

**1. Zrozumienie zagrożeń wojennych i ich skutków:** W czasie wojny firmy mogą być narażone na ryzyko rzadko spotykane w czasie pokoju, w tym fizyczne uszkodzenia aktywów, zakłócenia w łańcuchach dostaw, utratę rynków, ataki cybernetyczne i nie tylko. Skuteczne zarządzanie antykryzysowe w takich warunkach wymaga od przedsiębiorstw dokładnej analizy tych ryzyk i opracowania strategii ich minimalizacji lub uniknięcia.

**2. Elastyczność i szybkość adaptacji:** Warunki wojny i głębokie przemiany gospodarcze charakteryzują się szybkimi zmianami, które wymagają od przedsiębiorstw umiejętności szybkiego dostosowania się do nowych okoliczności. Może to obejmować reorientację modeli biznesowych, wprowadzenie nowych produktów lub usług oraz szybko zmieniające się rynki lub dostawców.

**3. Szybkie podejmowanie decyzji:** W sytuacjach kryzysowych, zwłaszcza w czasie wojny, decyzje muszą być podejmowane szybko, czasami przy ograniczonych informacjach. Skuteczne zarządzanie antykryzysowe polega na tworzeniu

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<sup>6</sup> I.Epifanova, D.Bolotnov Miejsce strategii w systemie zarządzania antykryzysowego przedsiębiorstwa (2022) *VESTI Vestnik*.

<sup>7</sup> D.Bolotnov Specyfika zarządzania antykryzysowego przedsiębiorstwami krajowymi (2023) *Prace Naukowe Politechniki Lwowskiej*, nr 42, s. 23-34.

mechanizmów szybkiego podejmowania decyzji, zdolnych do minimalizacji strat i wykorzystania szans, jakie pojawiają się w warunkach kryzysowych.

**4. Planowanie oparte na scenariuszach:** W warunkach dużej niepewności efektywne planowanie wymaga uwzględnienia różnych scenariuszy rozwoju wydarzeń. Przedsiębiorstwa muszą opracować różnorodne plany działania, które uwzględniają możliwe zmiany sytuacji militarnej, sankcje gospodarcze, zmiany w ustawodawstwie i inne krytyczne czynniki. Pozwoli to szybko dostosować się do wszelkich zmian i efektywnie zarządzać zasobami w różnych warunkach.

**5. Komunikacja i zaangażowanie interesariuszy:** W czasach kryzysu ważne jest prowadzenie otwartego i uczciwego dialogu ze wszystkimi zainteresowanymi stronami, w tym pracownikami, klientami, partnerami, inwestorami i organami regulacyjnymi. Skuteczna komunikacja pomoże zapewnić jedność zespołu, utrzymać zaufanie klientów i partnerów oraz wykazać wsparcie ze strony interesariuszy zewnętrznych.

**6. Zapewnienie trwałości łańcuchów dostaw:** Warunki wojenne często prowadzą do zakłóceń w łańcuchach dostaw, co może mieć poważne konsekwencje dla działalności biznesowej. Planowanie odporności łańcucha dostaw, obejmujące identyfikację alternatywnych dostawców, dywersyfikację szlaków transportowych i gromadzenie zapasów kluczowych zasobów, jest kluczowym elementem zarządzania kryzysowego.

**7. Zarządzanie finansami i płynnością:** Stabilność finansowa jest szczególnie ważna w czasach kryzysu. Przedsiębiorstwa muszą opracować strategie zarządzania przepływami pieniężnymi i płynnością, optymalizować koszty i zapewniać dostęp do zasobów finansowych wspierających swoją działalność w czasach wojny lub przemian gospodarczych.

**8. Wsparcie psychologiczne pracowników:** Równie ważne jest zapewnienie zespołowi wsparcia moralnego i psychologicznego. W czasie wojny i kryzysu gospodarczego pracownicy mogą odczuwać zwiększony niepokój i stres, dlatego stworzenie systemu wsparcia psychologicznego i zapewnienie dostępu do poradnictwa może pomóc w utrzymaniu produktywności i spójności zespołu.

Zapewnienie bezpieczeństwa informacji jest niezwykle ważnym aspektem w kontekście cyfryzacji, ponieważ zagrożenia informacyjne mogą stwarzać poważne ryzyko dla stabilności i wydajności przedsiębiorstw. Opracowywanie i wdrażanie skutecznych strategii bezpieczeństwa informacji jest integralną częścią zarządzania antykryzysowego, którego celem jest ochrona krytycznych danych i systemów.

Bezpieczeństwo informacji w kontekście zarządzania kryzysowego odgrywa kluczową rolę w ochronie organizacji przed wpływem zagrożeń informacyjnych,

które mogą znacząco osłabić ich zdolność do efektywnego funkcjonowania i reagowania na kryzysy.<sup>8</sup> Oto kilka ważnych aspektów tego tematu:

1. **Ocena ryzyka bezpieczeństwa informacji:** Pierwszym krokiem w zapewnieniu bezpieczeństwa informacji jest dokładna ocena potencjalnych zagrożeń, które mogą mieć wpływ na zasoby informacyjne organizacji. Obejmuje to identyfikację cennych danych, systemów, które je przetwarzają, oraz potencjalnych zagrożeń dla tych zasobów.

2. **Opracowywanie strategii bezpieczeństwa informacji:** Na podstawie oceny ryzyka należy opracować kompleksową strategię bezpieczeństwa informacji, która obejmuje zabezpieczenia, procedury reagowania na incydenty i zasady minimalizujące ryzyko oraz zachowujące integralność, dostępność i poufność zasobów informacyjnych.

3. **Wdrożenie środków bezpieczeństwa:** Ważne jest nie tylko zaprojektowanie, ale także skuteczne wdrożenie zdefiniowanych środków bezpieczeństwa, do których mogą należeć rozwiązania technologiczne (np. szyfrowanie, oprogramowanie antywirusowe, zapory sieciowe), środki organizacyjne (np. regularne audyty, zasady dostępu) oraz szkolenia personelu.

4. **Monitorowanie i ocena wyników:** Bezpieczeństwo informacji nie jest działaniem jednorazowym, ale procesem ciągłym. Konieczne jest regularne monitorowanie infrastruktury IT i ocena skuteczności wdrożonych zabezpieczeń, identyfikowanie i eliminowanie ewentualnych podatności.

5. **Reagowanie na incydenty związane z bezpieczeństwem informacji:** Nawet przy najlepszych środkach bezpieczeństwa mogą zdarzyć się incydenty. Ważne jest, aby mieć dobrze opracowany i dopracowany plan reagowania na incydenty, który pozwoli szybko i skutecznie reagować na naruszenia bezpieczeństwa informacji, minimalizując ich wpływ na organizację. Plan powinien obejmować procedury identyfikacji, oceny, reagowania i odzyskiwania po incydentach, w tym odzyskiwania utraconych danych i systemów.

6. **Komunikacja i raportowanie:** Skuteczna komunikacja ma kluczowe znaczenie podczas incydentów związanych z bezpieczeństwem informacji. Organizacja powinna określić, kogo należy powiadomić w przypadku incydentu (w tym strony wewnętrzne i zewnętrzne) oraz ustanowić procedury dotyczące dokumentacji i raportowania, aby zapewnić przejrzystość i odpowiedzialność.

7. **Odpowiedzialność prawna:** Biorąc pod uwagę rosnące wymagania prawne dotyczące ochrony danych, organizacje muszą zapewnić, że stosowane przez nie środki bezpieczeństwa informacji są zgodne z obowiązującymi normami i

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<sup>8</sup>H. Myskiv, V. Bilyk Etapy i środki zarządzania antykryzysowego w przedsiębiorstwie (2024) *Studia Zarządzania i Ekonomii*, nr 6(1), s. 15-26.

przepisami. Może to obejmować zgodność ze standardami branżowymi, przepisami krajowymi i umowami międzynarodowymi.

**8. Ciągła nauka i rozwój:** Ponieważ technologia informacyjna i zagrożenia stale się rozwijają, inicjatywy szkoleniowe i edukacyjne muszą mieć charakter ciągły, aby zapewnić, że personel organizacji stale aktualizuje swoją wiedzę i umiejętności w zakresie bezpieczeństwa informacji.

**9. Integracja z zarządzaniem antykryzysowym:** Bezpieczeństwo informacji powinno zostać włączone do ogólnej strategii zarządzania kryzysowego organizacji. Zapewni to uwzględnienie zagrożeń i incydentów informacyjnych w kontekście ogólnego zarządzania kryzysowego oraz istnienie jasnych procedur postępowania z nimi w ramach planów kryzysowych. Integrując te aspekty w zarządzaniu kryzysowym, organizacje mogą zapewnić nie tylko ochronę swoich zasobów informacyjnych, ale także ogólną odporność i zdolność do skutecznego reagowania na różne kryzysy. Organy administracji publicznej muszą także wdrożyć skuteczne narzędzia zarządzania antykryzysowego, aby zapewnić stabilność i rozwój w warunkach kryzysowych. Oznacza to wdrażanie najlepszych praktyk dostosowanych do specyfiki sektora publicznego, zapewniających wysoki poziom rozliczalności i przejrzystości. Zarządzanie kryzysowe w administracji publicznej jest kluczem do zapewnienia skutecznej reakcji na różnorodne sytuacje kryzysowe, w tym spowolnienie gospodarcze, klęski żywiołowe, wstrząsy społeczne czy pandemie. Poniżej szczegółowo omówiono kluczowe elementy stanowiące podstawę skutecznego zarządzania antykryzysowego w administracji publicznej:<sup>9</sup>

**1. Planowanie i gotowość:** Ważne jest, aby organy administracji publicznej opracowały i wdrożyły szczegółowe plany reagowania kryzysowego, które uwzględniają specyfikę potencjalnych kryzysów. Plany te powinny obejmować procedury ewakuacji, zapewnienie ludności niezbędnych zasobów, strategie komunikacji i inne ważne elementy.

**2. Zaangażowanie zainteresowanych stron:** Skuteczne zarządzanie publiczne w sytuacjach kryzysowych wymaga współpracy pomiędzy różnymi władzami, sektorem prywatnym, organizacjami pozarządowymi i społeczeństwem. Zaangażowanie tych grup pozwala na pełniejsze zrozumienie problemów i przyczynia się do opracowania skuteczniejszych strategii reagowania.

**3. Przejrzystość i odpowiedzialność:** W czasie kryzysu utrzymanie zaufania publicznego jest niezwykle ważne. Organy administracji publicznej muszą działać

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<sup>9</sup> O.Melnychenko Istota antykryzysowego zarządzania przedsiębiorstwem we współczesnych warunkach gospodarczych (2023) *Ekonomika*, tom 87, nr 4, s. 45-56.



otwarciu i składać sprawozdania ze swoich działań, zapewniając wysoki poziom przejrzystości i odpowiedzialności wobec obywateli.

4. **Adaptacja i innowacja:** Administracja publiczna musi być elastyczna i gotowa do dostosowywania swoich strategii i podejść w odpowiedzi na zmieniające się warunki kryzysowe. Może to obejmować wykorzystanie najnowszych technologii, rewizję istniejących procesów lub szybkie wdrożenie innowacyjnych rozwiązań.

5. **Ciągła nauka i rozwój:** Sytuacje kryzysowe dostarczają cennych lekcji, które można wykorzystać w celu poprawy przyszłej gotowości i reagowania. Organy administracji publicznej powinny systematycznie analizować swoje doświadczenia i uczyć się najlepszych praktyk, integrując zdobytą wiedzę w celu ciągłego doskonalenia swoich strategii i procesów.

6. **Współpraca na poziomie międzynarodowym:** Biorąc pod uwagę transnarodowy charakter wielu współczesnych kryzysów (takich jak pandemie czy zmiany klimatyczne), ważnym aspektem zarządzania kryzysowego w sektorze publicznym jest współpraca międzynarodowa. Dzielenie się informacjami, doświadczeniami i zasobami może znacząco poprawić skuteczność reagowania kryzysowego.

7. **Integracja ze społecznościami lokalnymi:** Społeczności lokalne często posiadają ważną wiedzę i zasoby, które mogą być przydatne w czasie kryzysu. Zaangażowanie przedstawicieli społeczności w planowanie i wdrażanie działań antykryzysowych może zwiększyć ich skuteczność oraz przyczynić się do utrzymania zaufania i spójności społecznej.

8. **Wykorzystanie danych i analiz:** W dobie big data i zaawansowanych technologii analitycznych administracja publiczna może znacząco zyskać na wykorzystaniu danych do podejmowania świadomych decyzji, przewidywania rozwoju sytuacji kryzysowych i monitorowania skuteczności podjętych działań.

9. **Gotowość na nieprzewidziane sytuacje:** Wreszcie skuteczne antykryzysowe zarządzanie publiczne wymaga gotowości na wypadek sytuacji awaryjnych, co może obejmować opracowanie „planu B” oraz utworzenie rezerwowych zasobów i zdolności do szybkiego reagowania na nieoczekiwane zdarzenia.

Wdrożenie tych podejść i strategii może znacząco wzmocnić zdolność organów administracji publicznej do skutecznego reagowania na kryzysy, zapewnienia stabilności, ochrony obywateli i wspierania rozwoju społecznego nawet w najtrudniejszych warunkach.

## **Wnioski**

Zarządzanie antykryzysowe jest kluczowym elementem zarządzania strategicznego przedsiębiorstwem we współczesnych warunkach, zapewniającym jego stabilność i rozwój. Wykorzystanie technologii cyfrowych i bezpieczeństwo

informacji stają się decydującymi czynnikami skutecznej strategii antykryzysowej. Jednocześnie dostosowanie się do zmieniających się warunków i innowacyjne podejście do zarządzania pozwalają przedsiębiorstwom skutecznie reagować na wyzwania i wykorzystywać sytuacje kryzysowe jako szansę na dalszy rozwój.

W artykule podkreślono znaczenie zintegrowanego podejścia w zarządzaniu kryzysowym, które łączy planowanie strategiczne, cyfryzację, bezpieczeństwo informacji i innowacje, aby pomóc przedsiębiorstwom nie tylko przetrwać, ale także prosperować w obliczu ciągłych zmian.

Dlatego zarządzanie antykryzysowe jest ważnym narzędziem przedsiębiorstw we współczesnej gospodarce. Wykorzystanie nowoczesnych technologii cyfrowych i transformacja cyfrowa pomagają przedsiębiorstwom stać się bardziej zrównoważonymi i skutecznie reagować na wpływy zewnętrzne. Zarządzanie antykryzysowe jest ważne także dla organów administracji publicznej. Wdrożenie zarządzania antykryzysowego pomaga przedsiębiorstwom przewycięzać sytuacje kryzysowe i zapobiegać ich wystąpieniu.

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## **FORMATION OF THE MARKETING MANAGEMENT SYSTEM AT THE ENTERPRISE IN THE CONTEXT OF ECONOMIC DIGITALIZATION**

In today's economy, where competition is constantly increasing and consumer demands are evolving rapidly, effective marketing management has become a key factor in a company's success. This research aims to understand how businesses can develop strategies that not only meet customer needs but also provide a lasting competitive advantage. Analyzing the components of marketing management contributes to resource optimization and enhances business profitability. Thus, the development of an effective marketing management system is an urgent need for any enterprise striving to remain competitive and adaptable to changes in the market environment.

However, methodological approaches to analyzing individual components and evaluating the effectiveness of an enterprise's marketing management system remain underexplored. Many scholars and practitioners are engaged in theoretical aspects of the essence and approaches to the formation of a marketing management system.

The study aims to explore theoretical-methodological aspects and develop practical approaches for forming a system of creative management as a tool for an innovative economy. An analysis of marketing management concepts allows for a deeper understanding of their nature, highlighting the evolution of marketing management trends, such as shifting from one-time consumer engagement to personalized, long-term relationship building (Borysenko, O. S., Shevchenko, A. V., Fisun, Yu. V., Krapko, O. M., 2022).

A defining feature of the modern marketing management concept is its focus on market needs and, specifically, on consumer demands. This strategic approach emphasizes long-term profitability. Such marketing management is grounded in the functions of management and employs targeted, comprehensive, systemic, and situational approaches.

Let us examine interpretations of marketing management offered by researchers who have long been engaged in scientific inquiry in this field. Notably, F. Kotler and K. Keller define marketing management as «the art and science of choosing target markets and acquiring, retaining, and growing customers through creating, delivering, and communicating superior customer value» (Kotler, P., Keller, K., 2016). The authors emphasize marketing principles in building a management system, giving a primary role to satisfying consumer needs.

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The author of the textbook, Voychak A.V., notes that marketing management involves activities that combine analysis, planning, implementation, and control to achieve goals. This complex of actions is aimed at establishing, strengthening, and maintaining mutually beneficial exchanges with the target market to fulfill the company's objectives, which may include profit growth, increased sales volume, market expansion, or entry into new markets. Such a system includes product policy management, distribution and sales policy, pricing policy, and communication policy (Voychak, A.V., 2000).

Additionally, the researcher focuses on marketing management as a set of sequential actions in the marketing field directed toward executing marketing functions and principles, simultaneously aimed at identifying and satisfying consumer needs while ensuring the company's profitability (Voychak, A.V., 2000).

The team of authors in their research concluded that marketing management is a «systematic, program-targeted mechanism of interaction between marketing and management tools aimed at adapting the enterprise to changes in the marketing environment to maximize customer satisfaction and achieve organizational goals through the efficient allocation of resources» (Shulha, L.V., Tereshchenko, I.O., Horylei, V.Yu., 2016). The researchers note that an optimal combination of marketing and management tools is essential to allow flexibility and rapid response to environmental changes.

According to researchers (Yaromich, S.A., Velychko, T.H., 2017), marketing management should be viewed «as the management of all organizational activities based on marketing principles, where all departments plan and evaluate their activities based on adherence to these principles».

Some scholars suggest that the essence of marketing management is revealed through the quantitative and qualitative objectives of the company's activities. Specifically, quantitative goals include achieving set performance indicators of enterprise operations, while qualitative goals focus on maximizing customer satisfaction (Shumylo, O., Yevtushenko, H., Karetyn, D., 2023).

N.M. Kalmykova notes that marketing management results from the integration of marketing and management, which has led to the emergence of a new philosophy. In this case, marketing acts as the main tool for implementing the corporate strategy (Kalmykova, N.M., 2013).

V.V. Rossoha proposes studying «marketing management» or «market management» in both broad and narrow senses. In a broad sense, marketing management is "a complex of strategic and tactical measures aimed at achieving sustainable success with consumers of the enterprise's goods and services and ensuring its long-term profitability." This means managing marketing research, product policy, the introduction of new products and services to the market, sales,

and enterprise communications in a way that customers purchase its products at prices that guarantee cost recovery and provide opportunities for sustainable development (Rossoha, V.V., 2012).

Dudar V. believes that marketing management should be understood as «the purposeful coordination and formation of a company's activities related to market and commercial operations at the enterprise, market, and societal levels, based on marketing principles». The mission of marketing management is to manage marketing activities in a way that simultaneously satisfies customer needs and achieves strategic goals.

In a textbook, a team of authors emphasizes that the interpretation of «marketing management» significantly depends on its core components. The researchers propose dividing marketing management components into three groups: economic, marketing, and managerial (Borysenko, O. S., Shevchenko, A. V., Fisun, Yu. V., Krapko, O. M., 2022). The economic components include resource limitations, economic efficiency, profitability, liquidity, asset value, inertia, and accountability; the marketing components encompass competitiveness, positioning, innovation, image, openness, loyalty, interaction, communication, flexibility, and commercial effectiveness; the managerial components comprise management, control, decision-making speed, motivation, planning, and organizational effectiveness (Borysenko, O. S., Shevchenko, A. V., Fisun, Yu. V., Krapko, O. M., 2022).

Using a functional approach, the marketing management system can be represented as a combination of managerial functions – planning, organizing, motivating, regulating, and controlling – while adhering to marketing principles.

Following marketing principles, the marketing management system can be seen as a set of interconnected components: market analysis, target market segmentation, strategic marketing planning, and the marketing mix.

In modern business conditions, the marketing management system is of critical importance, as it provides managers with several advantages, including:

- 1) encouraging continuous, future-oriented thinking;
- 2) promoting effective coordination of the company's efforts;
- 3) setting performance benchmarks for subsequent control;
- 4) motivating the company to clearly define its goals;
- 5) enhancing the company's readiness for rapid changes;
- 6) improving the understanding of the interconnected responsibilities of all employees.

When considering the directions of a company's marketing management, three key areas should be highlighted:

1) ensuring reliable, accurate, and timely information about the market, the structure and dynamics of demand, and customer preferences;

2) considering the influence on consumers, demand, and the market, which enables the highest possible control over the sales area;

3) developing competitive products that more accurately meet market requirements than those of competitors (Hrynko, O.V., Shanda A.O., 2016).

It is essential to adhere to certain principles to build an effective marketing management system. As is known, the effectiveness of a company's marketing activities primarily depends on the efficiency of the established organizational support. Most authors involved in marketing management issues believe that it is advisable to consider the following principles: optimizing the size of marketing departments and staffing them with high-level personnel; reducing the number of management levels; applying teamwork; focusing on consumer demands and responding flexibly to changes with an updated product assortment; minimizing inventory; enabling flexible equipment reconfiguration; ensuring high productivity and low costs; and maintaining high product quality (Kholodnyi, H.O., Shumska H.M., U., 2010).

In turn, I.V. Mosiychuk proposes the following list of key principles of marketing management: customer orientation, adaptability and flexibility, future-oriented focus, influence on the consumer, comprehensiveness and systematization, freedom for consumers and producers to meet basic needs, economic efficiency, and innovation (Mosiychuk, I.V., 2017).

Summarizing the scientific contributions of domestic researchers, we can propose a list of fundamental principles for the formation of a marketing management system and their essence (Table 1) (Kholodnyi, H.O., Shumska H.M., U., 2010).

Most often, scholars use three approaches to presenting the marketing management system: functional, process, and systemic.

The systems approach is applied by scientists D.V. Mangushev and O.S. Shumylo, who believe that the marketing management system can be represented as a logically constructed framework with appropriate interconnections and relationships between its elements. The system is aimed at optimizing and managing marketing activities within the enterprise.

It is well known that the marketing management system is an organic part of the overall management system of an enterprise, as shown in Fig. 1.

Table 1

Content of principles for forming a marketing management system  
at the enterprise

Principle	Content of the Principle
Customer Orientation	Taking into account customer needs and requirements, offering not just products and services but solutions to customer problems
Flexibility	Rapid response in the process of achieving the goal by adapting to market requirements while simultaneously targeting market influence
Complexity	Development of marketing plans that involves the use of a marketing mix, the combination of individual elements of which allows you to achieve certain goals
Science	Systematic analysis, use of program-targeted management, market research, feedback
Innovation	Provides for the use by marketing specialists of new professional knowledge, skills and abilities systematically acquired through modern methods of professional training to perform dynamic marketing functions
Efficiency	The implementation of operational marketing functions should not reduce the efficiency of the main ones by rationalizing the process of distribution of powers, rights and responsibilities between marketing specialists
Prioritization	Prioritization means that the composition of marketing functions should be determined adequately to the interaction of the internal and external environments of the enterprise
Information support	Provides for the establishment of information links between departments within the organizational structure of marketing and with related departments of the enterprise for the effective performance of marketing functions
Focusing on the long-term development of the enterprise	Ensuring strategic planning and forecasting of the behavior of goods on the market
Optimal use of centralized and decentralized principles in management	Ensuring constant search for and realization of reserves, increasing the efficiency of production and sales activities through the involvement of all employees in creative work

\*Formed by the author based on (Harkavenko, S. S., 2002, Pavlenko, A. F., and Voichak, A. V., 2001, Kholodnyi, H. O., Shumska, H. M., 2010.)

The authors propose to distinguish the following elements in the marketing management system: analysis of the marketing environment of the enterprise, collection, systematization and processing of marketing information; setting marketing goals, objectives, principles of the enterprise; development of marketing strategies; forecasting market conditions, product development, planning of

financing, logistics, output, price dynamics, marketing communication tools; organization of marketing activities through the creation of departments and

According to T. V. Ilchenko, from the point of view of a systematic approach, marketing management consists of two blocks: organizational and economic, each of which has a set of interrelated elements (Fig. 2) (Ilchenko T. V., 2019).

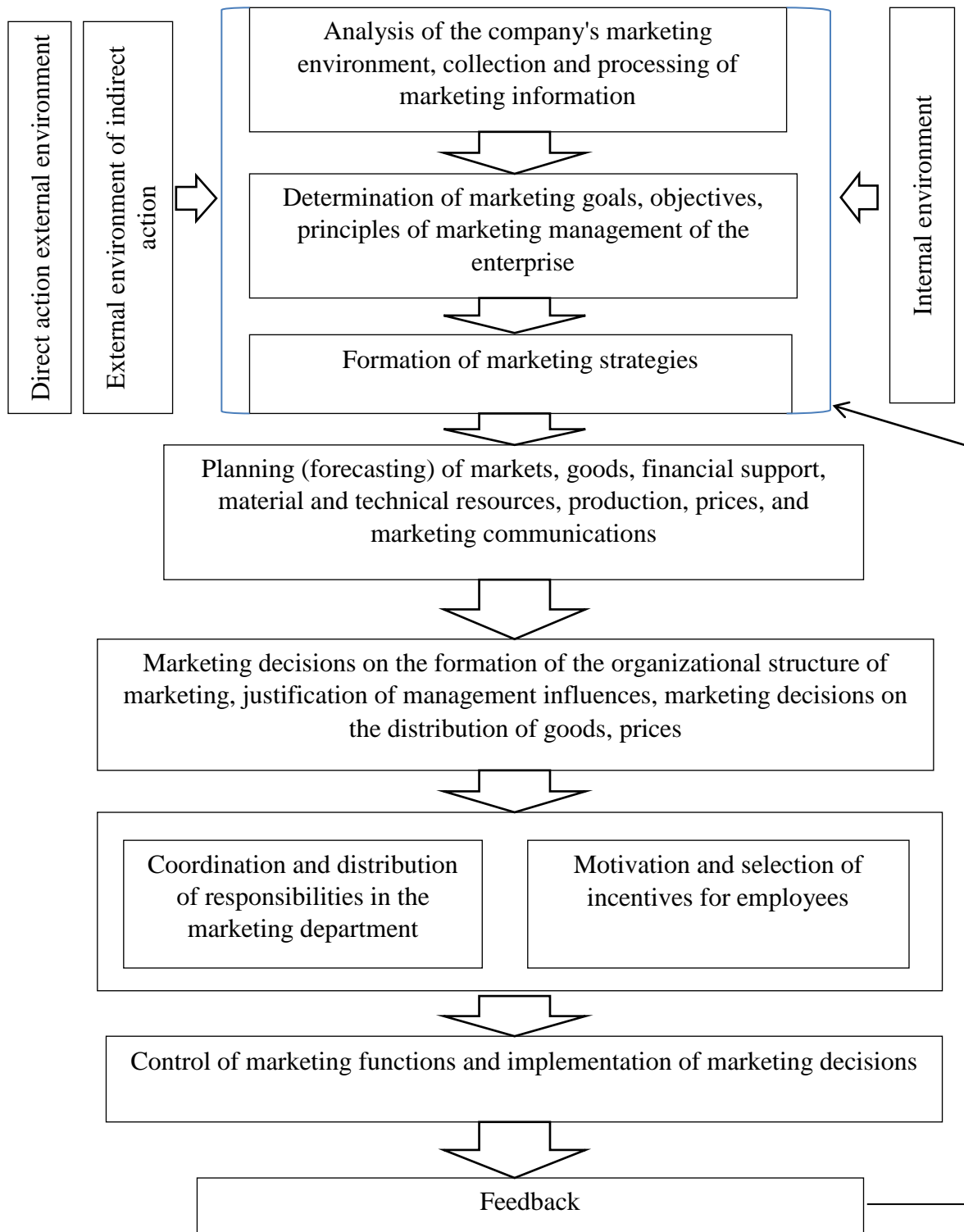


Fig. 1. Enterprise marketing management system\*

\*Formed by the author based on (Shumilo, O. S., Mangushev, D. V., Polishchuk, O. A., 2022)



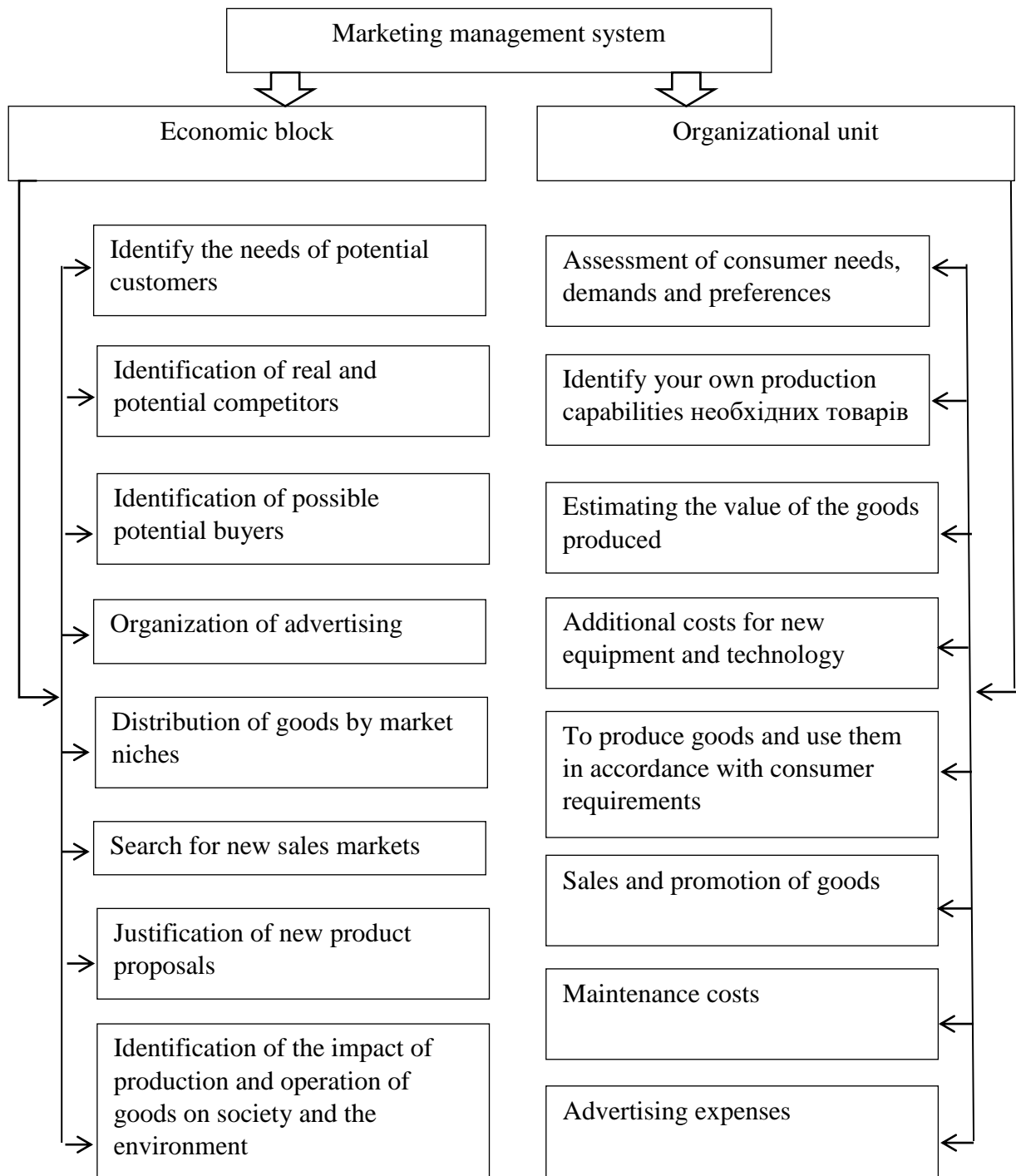


Fig. 2. Marketing management system of an enterprise as an organizational and economic mechanism\*

\*Formed by the author based on (Ilchenko T.V., 2019)

In the works of the scientist D.V. Raiko, the marketing management system is considered as marketing management at the enterprise and is built from 5 blocks that ensure the implementation of the system of marketing functions to solve management problems:

1) information block, which combines marketing information, marketing information system, automated information system. In this area, the company's activities are aimed at creating an effective information environment for making management decisions that allow it to respond quickly to environmental changes, forming its own market niche;

2) human resources block, which includes organization of work, determination of the number of personnel and job descriptions of the marketing service, labor motivation and control over the marketing service personnel

3) organizational block, which includes marketing management; selection of marketing specialists (marketers) of appropriate qualification; creation of conditions for effective work of marketing employees (organization of their workplaces, provision of necessary information, office equipment, etc. Marketing management requires the development of appropriate organizational support, i.e. organizational structures that will manage marketing activities;

4) block of planning of corporate and functional strategies of the enterprise, in particular, analysis of market opportunities (marketing research, marketing environment, markets of individual consumers, markets of enterprises); selection of target markets (determination of demand volumes, market segmentation, positioning of goods in the market); development of a marketing complex (product development, determination of the price of goods, methods of distribution of goods, promotion of goods); implementation of marketing activities (planning and control of marketing activities);

5) a block of evaluation and control of annual marketing plans and profitability of the enterprise, strategic control, marketing audit of marketing (Raiko, D. V., Lebedeva, L. E., 2015).

According to the process approach, the marketing management system is viewed as a logical sequence of implementing specific stages—a continuous process of organizing, planning, and controlling strategic and operational activities within the enterprise, aimed at meeting customer needs and achieving profit (see Fig. 3) (Shulha, L.V., Tereshchenko, I.O., Horiley, V.Yu., 2016).

According to Figure 3, the stages of forming a marketing management system begin with studying the consumer and identifying their needs, and conclude with the purchase of the product and the fulfilment of the identified customer needs, as well as addressing any potential dissatisfaction with the purchase or use of the product.

One approach highlights four stages of implementing a marketing management system as proposed by certain authors: systematic and comprehensive market analysis, development of a marketing concept, implementation of the marketing concept, and organization of after-sales service and controlling (Lepa R.M., Saloha D.V., Koverha S.V., et al., 2012).



Fig. 3. Process approach to the formation of the enterprise marketing management system\*

\*Formed by the author based on (Shulga, L.V., Tereshchenko, I.O., Gorilei, V.Yu, 2016)

At the first stage, a systematic market analysis is carried out, which includes:

- 1) consumer research, in particular, identification of their needs and factors that influence the structure of these needs;
- 2) studying the key characteristics of market demand, analyzing market conditions and patterns of consumer behavior; peculiarities of consumer decision-making;
- 3) assessing the opportunities for product sales, with a focus on forecasting sales volumes in line with the identified demand. In this context, competitors' products are also studied, their behavior, strategic and tactical approaches, as well as the current financial and economic situation are analyzed.

In addition, the possibilities of commercializing the product through research and development and benchmarking are considered.

Benchmarking is a method of evaluating strategic and tactical goals, analyzing the behavioral mechanisms of market partners to identify their competitive advantages, which allows the company to optimize its own mechanisms of operation.

4) study of production capabilities, which includes determining whether the company's technological processes and resources meet the requirements for the production of products imposed by consumers.

The second stage involves developing the concept, strategy and tactics of marketing management. The choice of the enterprise's marketing strategy is based on the identification of target markets and product positioning and consideration of factors that contribute to the development of an optimal marketing strategy, including:

- application of a set of methods for making management decisions and controlling their implementation;
- using the capabilities of a marketing information system that provides analysis and processing of information on current market processes;
- development and implementation of an effective model for managing marketing activities.

The formation of marketing tactics is focused on creating an optimal marketing mix that combines the main tools of the company's marketing influence on the closest market partners. At this stage, final decisions are made on the choice of the company's strategic marketing orientation and the sequence of its tactical actions.

The third stage of implementation of the company's marketing management system covers the implementation of the selected marketing concept, including planning of marketing activities and controlling in this area. The first step is to draw up a marketing plan - the main document that determines the sequence of steps to achieve the goals and serves as the basis for organizing production. Planning and organization of production involve controlling and auditing production activities, as well as adjustments based on the analysis of competitive products.

At the same time, the distribution network is being developed, and measures are being taken to stimulate the promotion and sale of products targeted at different types of consumers.

The process of implementing the marketing management system at this stage includes measures to build up inventory, control actual sales volumes compared to the plan, and feedback from management and partners. Based on these interactions, decisions are made to develop a promotion strategy, communication system, advertising budget and advertising media, direct marketing and PR programs.

The fourth stage of implementing the marketing management system involves establishing relationships with buyers and consumers. The buyer research phase involves analyzing changes in buying behaviour, while the consumer research phase focuses on assessing attitudes toward the main characteristics of the product and changes in the structure of needs. Awareness of the results of this stage increases the

effectiveness of strategic and tactical planning, reducing the risks of investments in production and sales.

The digitalization of the economy has led to the dynamic development of digital marketing. According to scientists, digital marketing is «the marketing activity of an enterprise aimed at the overall development and transformation of business, popularization of a product or brand» (Saensus, M., Bespalov, V., Kochevoy, M., Obniavko, O. and others, 2024).

Therefore, the elements of the enterprise marketing management system should include modern marketing information technologies. Marketing information technologies are a set of information, technical, software and technological means, databases, methods and procedures, engineering and technical personnel that implement the function of collecting, transmitting, processing, analyzing, forecasting and accumulating information for the preparation and adoption of effective management decisions in marketing (Kovinko, O.M., Loianich, E.V., 2015). Information technologies are based on and depend on technical, software, information, methodological and organizational support. The technical support includes: personal computers, office equipment, communication lines, network equipment (Bilousko, T.M., 2023, Shostak, L., Mylko, I., Pavlova, S., 2023).

For effective work on marketing activities, professional application packages are used to quickly and efficiently solve the tasks. For the marketing industry, such software products are Expert Marketing, Project Expert, Product Marketing, etc.

To visualize data in the marketing management system, it is advisable to use the following tools.

1. Google Data Studio is a free web service developed by Google that allows you to create and access visual reports and interactive dashboards for data analysis. The tool allows you to process a significant amount of data, helping business users, marketers, and analysts to easily visualize, analyze, and share data with others.

2. Tableau is a powerful data visualization and analysis tool that allows users to create interactive and dynamic reports, graphs, and dashboards for decision-making. It is used to explore data, identify trends, and present analysis results in an understandable and convenient way.

3. Power BI is a powerful business analysis and data visualization tool developed by Microsoft. It allows users to collect, analyze, and display data from various sources in the form of interactive reports and dashboards (Bilousko, T.M., 2023).

Therefore, taking into account the modern approaches of well-known scientists, marketing management, in our opinion, can be interpreted as a systematic approach to managing value creation processes that integrates the analysis of market needs, development of competitive strategies, use of innovative technologies and

customer relationship management, which is focused on achieving competitive advantages and long-term customer loyalty. It covers planning, organizing, motivating and controlling the marketing activities of an enterprise in order to efficiently use resources and maximize profits. This definition emphasizes ensuring that the enterprise is adaptable to market conditions, takes into account the innovativeness and strategic orientation of marketing management as a complex management process.

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**INNOVATIVE TECHNOLOGIES  
IN THE MANAGEMENT  
OF ORGANIZATIONS**



# **INNOVATIVE RESTRUCTURING MANAGEMENT ENTERPRISES TO ENSURE THE INCREASE OF ITS COMPETITIVENESS**

## **Introduction**

In today's global economy, the level of global competition is constantly increasing, creating new challenges for enterprises across all industries. This forces companies to be more flexible and adaptive to changes in the external environment. Enterprises must promptly implement reforms in their economic activities, focusing on several key areas: modernization of technological equipment in production, enhancement of innovative potential, creation of attractive conditions for investment, ensuring sustainable company development.

The innovative model of national economic development is primarily aimed at achieving a high level of country's competitiveness in the international arena. This can be achieved through effective combination and utilization of: domestic scientific developments and technologies, international scientific and technical experience, educational system potential, innovative achievements in various fields.

However, it is important to understand that achieving such large-scale macroeconomic goals is impossible without active development of innovation processes at the enterprise level. That is why it is critical to stimulate and support innovative activities at the micro level, where each enterprise must become an active participant in innovative transformations. This will create a foundation for systemic changes in the economy and increase the overall competitiveness of the country.

Only through the synergy of macro and micro levels is it possible to achieve true innovative breakthrough and ensure sustainable economic growth in the long term.

In the contemporary global economy, Ukraine's competitive position is significantly hampered by the deceleration of innovation processes within its industrial sector. This challenge stems from multiple interconnected factors that create substantial barriers to innovation advancement in Ukrainian enterprises.

The primary impediments to innovation development in Ukrainian businesses include a severe shortage of financial resources for scientific research and innovative implementations, inadequate legal frameworks for regulating and incentivizing innovation activities, substantial economic risks associated with innovation initiatives, lack of governmental support mechanisms, and incompatible corporate structures that fail to meet the requirements of innovative development.

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Contemporary economic conditions demand a fundamental shift in enterprise strategy. Organizations must transition from mere survival-oriented approaches to progressive strategies focused on technological renewal across production, sales, and management domains. This transition necessitates comprehensive changes throughout all internal business processes. Within this context, restructuring initiatives must be inherently innovative, facilitating a qualitative transformation that represents the highest form of organizational change.

The concept of innovative restructuring, which emphasizes the integration of innovations into core business areas, should serve as a powerful mechanism for implementing these transformative processes. This approach should be positioned as a cornerstone of enterprise industrial policy, driving systematic and sustainable change throughout the organization.

Given these considerations, the development of practical recommendations and new mechanisms for innovative restructuring becomes increasingly crucial. These guidelines should provide enterprises with clear frameworks for implementing transformative changes while maintaining operational stability. The focus should be on creating sustainable, innovation-driven organizational structures capable of competing effectively in the global marketplace.

### **1. The essence of the definition «Innovative enterprise restructuring»**

Sustainable socio-economic development in the modern world directly depends on the implementation of innovations and active application of advanced scientific achievements. However, in Ukraine, there is a significant slowdown in innovation processes due to a complex of interconnected problems: financial constraints, production and technological problems, and institutional barriers. Financial problems include critically low levels of state funding for scientific research, limited financial capabilities of enterprises for independent investment in innovative developments, and difficulties in attracting external investments for innovative projects due to the war. Production and technological problems include minimal share of innovative products in the total volume of industrial production, significant technological backwardness of key industries, and the use of outdated production technologies and equipment. Institutional barriers include imperfection of the legislative framework in regulating innovation activities, lack of effective mechanisms for stimulating innovative development, and inconsistency of corporate structures with the requirements of innovative development.

To overcome these challenges, a comprehensive modernization of the national economy is necessary, with the key element being the systematic transformation of enterprises through the integration of modern scientific achievements into production processes, management systems, and organizational structures; implementation of

innovative management approaches characterized by flexibility and adaptability of production systems, focus on continuous renewal and improvement, and clear orientation towards achieving specific results; creation of an innovation-oriented corporate culture that encourages creative approach to problem-solving, promotes staff initiative, and demonstrates readiness for implementing progressive changes.

Such a comprehensive approach to modernization will create a solid foundation for sustainable innovative development of Ukrainian enterprises and the economy as a whole.

In today's complex business environment, innovative restructuring has emerged as a fundamental component of enterprise operations. The importance of restructuring becomes particularly pronounced during periods of macroeconomic crisis, which can only be effectively overcome through the activation of comprehensive enterprise innovation policies. Modern enterprises must fundamentally transform their approach, moving beyond mere survival strategies to embrace comprehensive technological renewal, implement modern sales approaches, and adopt advanced management techniques. This transformation necessitates the integration of changes across all internal processes, creating a cohesive and forward-looking organizational structure. Comprehensive restructuring encompasses not only the development and implementation of optimal production organization models but also requires effective mechanisms for attracting investors for technological modernization and innovation implementation.

A significant challenge in the current landscape of Ukrainian enterprise restructuring is the notable absence of innovation-focused transformation initiatives. This limitation is compounded by insufficient emphasis on technological advancement, limited strategic vision for long-term development, and inadequate integration of modern management practices. The situation is further complicated by an under-developed innovation culture within organizations, which hampers the effective implementation of necessary changes.

To address these challenges, enterprises must focus on developing comprehensive innovation strategies while simultaneously enhancing their organizational capabilities and management systems.

Effective innovative restructuring necessitates thorough organizational assessment, identification of key areas for innovation, and development of detailed implementation plans with clear timelines and milestones. Regular progress monitoring and adjustment mechanisms ensure that the transformation process remains on track and responsive to changing conditions.

This comprehensive approach to innovative restructuring is essential for ensuring long-term enterprise sustainability, improving competitive position, enhancing operational efficiency, and developing robust innovative capabilities.

Through successful implementation of these strategies, enterprises can effectively navigate current challenges while building strong foundations for future growth and development through innovation-driven restructuring. The ultimate goal is to create sustainable value for all stakeholders while maintaining adaptability and resilience in an increasingly dynamic business environment.

The research of enterprise restructuring processes and innovation activities has garnered significant attention in both international and Ukrainian academic literature. The theoretical foundations and research in this field have been significantly shaped by the contributions of prominent scholars such as J.A. Schumpeter (2004), V. Zabolotny (2001), D.I. Kovalenko (2006), M.I. Shapiro, A. Podderyogin (2006), J.L. Krysko (2009), and others. Their work has established fundamental principles and frameworks for understanding organizational transformation and innovation.

However, despite the extensive theoretical and methodological research in this domain, there remains a critical need for further scientific investigation and development. Specifically, there is a pressing requirement for the enhancement of theoretical and methodological foundations, alongside practical recommendations for managing enterprise restructuring through the activation of innovative processes. The current business environment demands a more sophisticated understanding of how organizations can effectively implement restructuring initiatives while maintaining a strong focus on innovation.

The importance of this research is underscored by the necessity to develop comprehensive theoretical frameworks and practical guidelines for enterprise restructuring based on innovative development. Furthermore, there is a crucial need to establish effective management mechanisms for restructuring processes. These requirements have significantly influenced the relevance and timeliness of this research endeavor.

Research into enterprise restructuring and innovation processes has been extensively studied by both domestic and foreign scholars who have established the close interconnection between these processes.

The fundamental aspects of restructuring, including its nature and classification, have been investigated by various international researchers (Dubrovski, 2011; R. Kvasnitska, K. Larionova, 2018). Smith and Graves (2005) emphasize the strategic nature of restructuring, viewing it as a means to enhance operational efficiency and foster enterprise development. Scherrer (2003) suggests that companies can employ different strategies at various developmental stages, with strategy selection and implementation timing being crucial for successful restructuring.

Enterprise restructuring and management at the macro level has been a focus of numerous scholars (Teubal M., Andersen E., 2000). Significant practical insights

have been gained from restructuring experiences across different countries (Marianne Paasi, 2003; Byung-Yeon Kim & Jieun Park, 2016; Yuan Li, Yi Liu & Feng Ren, 2007). Additional research has focused on developing restructuring models and tools for industry-specific corporate management (Malačič, 2016).

The concept of restructuring potential, though studied by a limited number of researchers, has been examined at both national and regional levels (Alboyacia, B., Dursunb, B., 2008; Ciccantell, P. S., Bunker, S., 2004; Clark, C. Robert, Leach, A., 2007; Taylor, Michael, 1991; Valitov, Shamil M., Khakimov, Almaz Kh., 2015).

Research into the theoretical aspects of innovative potential development continues to attract scholarly attention. The structure of innovative potential was examined by B. Lisin and V. Fridlyanov (2002). Peter Drucker explored practical applications of innovation potential in his works, examining modern industry development sources (Drucker, 2009), while Marzenna Anna Weresa and Małgorzata Stefania documented the restructuring experiences of European Union innovation systems.

Myasnikov V. (2016), Boychuk A. (2016), and Goncharenko O. (2020) developed methodological approaches to assessing innovation potential, incorporating modern information technologies and scientific-methodical support. Their research proposed using multidimensional statistical and system analysis methods for comprehensive innovation potential assessment.

Research (Stadnyk, V., Izhevskiy, P., Khrushch, N., Lysenko, S., Tomalja, T., Sokoliuk, G., 2020) demonstrated the value of economic-statistical and comparative analysis methods (TOPSIS and CRITIC) in characterizing industrial enterprises' structural and dynamic features, while also identifying connections between innovation and efficiency.

However, several crucial aspects remain largely unexplored, including the definition and establishment of roles, composition, and basic criteria for objectively assessing restructuring potential and determining innovative restructuring feasibility. Understanding these elements is vital for developing enterprise innovation strategies. The limited exploration of these aspects, combined with their theoretical and practical significance for both individual enterprise and national economic development, necessitates systematic research into industrial enterprise innovative restructuring.

The primary objective of this research is twofold. First, it aims to provide a thorough scientific and theoretical foundation for understanding the concept of «innovative enterprise restructuring». This involves developing a comprehensive framework that integrates both traditional restructuring principles and modern innovation management approaches. Second, the research seeks to identify and define the key elements of the innovative restructuring mechanism for enterprises. These elements serve as crucial conceptual components for ensuring effective management

of the restructuring process at the microeconomic level.

By establishing a clear conceptual framework and identifying key mechanical elements, this study aims to provide organizations with the tools and knowledge necessary to successfully navigate complex restructuring initiatives while maintaining a strong focus on innovation and sustainable development.

In light of ongoing economic instability, business leaders are increasingly compelled to make bold, strategic decisions to remain competitive, enhance financial performance, and improve their investment appeal. Today, effective business operations are nearly impossible without fundamental transformations. Over the past decade, no leading corporation has managed to avoid the challenging but necessary process of radical restructuring, as delaying or avoiding significant change often leads to business decline or failure. This trend underscores the critical need to study restructuring of enterprises in-depth.

Restructuring involves more than simply implementing an efficient organizational model. It requires navigating complex issues, including attracting investment for technological upgrades and fostering an environment that encourages innovation. Innovation, in particular, plays a vital role, as it enables companies to strengthen their market position, maintain competitiveness, and increase profitability.

Many domestic restructuring efforts lack a strong focus on innovation, which limits their long-term success. As a result, developing and applying practical strategies for innovative restructuring has become especially important. Introducing new mechanisms that emphasize innovation within restructuring processes can provide companies with the tools to lead their industries and compete more effectively, paving the way for sustained growth and profitability.

In both international and domestic economic literature, the concept of «innovative enterprise restructuring» has not received uniform interpretation. Therefore, it is beneficial to examine the constituent components of this concept that have established theoretical foundations in economic literature. These components include: «enterprise restructuring», «innovative activity» and «innovation».

The concept of enterprise «restructuring» is interpreted inconsistently in scientific literature, as scholars differ in their understanding of its essential characteristics, objectives, classification, and methods. Furthermore, due to constantly changing business conditions and evolving legislation, there is a need for comprehensive investigation of various approaches to interpreting this concept through systematic logical analysis.

Based on the examination of diverse scholarly perspectives on the essence of enterprise «restructuring», we have identified three fundamental positions regarding the substantive content of this concept, with key characteristics being determined by the enterprise's development strategy (table 1).

This mixed understanding and interpretation highlights the complexity of the concept and the need for a more unified approach to defining innovative enterprise restructuring in modern economic theory and practice.

Table 1

Analysis of the essence of the concept of «enterprise restructuring» depending on the state of the enterprise's development strategy

The authors	Definition
<i>As part of the financial recovery (rehabilitation) of the enterprise</i>	
Kovalenko D. (2016)	Restructuring is a complex process aimed primarily at bringing the enterprise out of a crisis situation, which should cover all spheres of the enterprise's functioning - from its production and commercial activities to the organizational culture of the given enterprise
Podderiyogin A. (2006)	Restructuring is the implementation of organizational, economic, legal, production and technical measures aimed at changing the structure of the enterprise, its management, forms of ownership, organizational and legal forms that can lead the enterprise to financial recovery
Stangret A., Kopylyuk O. (2007)	Restructuring is a tool of preventive anti-crisis management, which is aimed at systematic adaptation of the enterprise to changes in the external and internal environment in order to prevent the occurrence of crisis situations
<i>Within the framework of an adaptive (protective) strategy - maintaining the achieved level of development</i>	
Zabolotnyi V. (2001)	Restructuring of enterprises is defined as the adaptation of enterprises to work in constantly changing market conditions, and causes the radical transformation of their organizational and legal forms, production and technological structure, management system and interaction with counterparties and the state
Kalnichenko L., Mendrul O. (2000)	Restructuring is the restructuring of an enterprise, which is aimed at increasing its competitiveness, and is carried out by means of changes in the use of resources and areas of activity in order to achieve the goals of the enterprise
<i>As part of the development strategy – increasing the efficiency of management with the help of innovative measures</i>	
Karlyk O., Hryshpun E. (2000)	Restructuring, being only part of the strategy, represents only one of the tools for achieving the long-term goals of the enterprise. Next, a mechanism for using the company's advantages should be involved, financial resources should be attracted on the basis of increasing investment attractiveness, and an effective management system should be formed
Zh. Krysko (2009)	Restructuring is a change in the structure of an economic entity (assets, property, finances, management) regardless of its condition under the influence of external or internal environmental factors to increase competitiveness with further growth of business value. It is proposed to be carried out based on an innovative model of development

After examining various authors' approaches to defining «restructuring», it becomes crucial to focus on forming the substantive characteristics of this concept based on an enterprise's financial condition.

When analyzing existing interpretations of «restructuring» in terms of its forward-looking orientation or expected outcomes from implementing restructuring measures, it's important to highlight a group of scholars (Kovalenko D., 2016;

Podderiyogin A., 2006; Stangret A., Kopylyuk O., 2007) who emphasize the crisis-prevention aspect of restructuring in their definitions. These researchers interpret restructuring as a preventive crisis management tool designed to systematically adapt enterprises to changes in both external and internal environments to prevent the emergence of crisis situations.

This perspective views restructuring not merely as a reactive measure but as a proactive strategic approach that helps organizations maintain stability and competitiveness. The emphasis on preventive measures suggests that restructuring should be considered as an ongoing process rather than a one-time intervention, enabling companies to monitor and respond to environmental changes continuously, implement systematic organizational adaptations, develop preventive mechanisms against potential crises, maintain sustainable operational efficiency. This understanding reflects a shift from traditional crisis-response approaches to strategic, perspectives on organizational transformation and adaptation.

In contemporary understanding, restructuring is viewed beyond its traditional role as a crisis management tool - it is increasingly recognized as an essential instrument for normal enterprise functioning. This broader interpretation of restructuring is particularly prevalent in Western literature and is gaining momentum in domestic scientific research.

The modern perspective suggests that restructuring should be implemented periodically, acknowledging that a single solution cannot guarantee perpetual success. This approach recognizes that organizations must continually adapt to changing business environments.

Importantly, restructuring objectives can be differentiated into two strategic frameworks: adaptive (defensive) strategy - aimed at maintaining the achieved level of development (Zabolotnyi V., 2001; Kalnichenko L., Mendrul O., 2000); development strategy - focused on improving operational efficiency and business performance (Karlyk O., Hryshpun E., 2000). This dual approach to restructuring reflects a more sophisticated understanding of organizational transformation, where companies can choose between maintaining stability or pursuing growth, depending on their specific circumstances and market conditions. The key insight is that restructuring should be viewed as an ongoing process of organizational renewal rather than a one-time intervention during crisis periods.

In academic literature, the concept of «restructuring» for an enterprise is a topic of debate, as scholars often disagree on its core characteristics, objectives, classifications, and methods. Our analysis of the term «restructuring» led to the following distinctions based on an enterprise's financial health:

- For enterprises in financial crisis, restructuring is primarily a financial recovery process, aimed at stabilizing and reviving the company's financial state.



- For enterprises in stable but unsatisfactory conditions, restructuring focuses on adapting to internal and external changes, preserving market share, sustaining competitive standing, retaining customers, and fostering positive growth trends.

- For financially sound enterprises, restructuring is a systematic optimization process. Here, it involves implementing a comprehensive set of innovation-driven measures that enhance organizational and management structures. This approach not only strengthens sustainability but also improves competitiveness, profitability, market value, and long-term economic growth potential.

Restructuring represents a systematic approach to optimizing enterprise operations, encompassing multiple interconnected dimensions of organizational transformation. It is characterized as the implementation of comprehensive measures across several key areas: organizational and economic measures, financial and economic adjustments, legal framework modifications, technical improvements.

These coordinated interventions are specifically directed at reforming the organization's management and operational spheres with multiple strategic objectives: ensuring long-term sustainability, enhancing competitive position, improving profitability, increasing market value, realizing the enterprise's economic development potential.

This comprehensive approach to restructuring emphasizes its role as a strategic tool for organizational transformation, focused on achieving sustainable long-term benefits rather than just short-term improvements. The systemic nature of restructuring ensures that changes are implemented cohesively across all organizational levels, creating a foundation for sustained business development.

Thus, the primary objective of restructuring is to create economic entities capable of producing competitive products, maintaining technical efficiency, and ensuring financial viability, regardless of whether the enterprise is currently insolvent or financially stable.

One of the defining characteristics of the current stage of industrial development is the deep integration and expansion of the technological foundation of production processes. The dominant technological paradigm determines an enterprise's and region's position across all spheres of activity. In this context, innovations have become fundamental prerequisites for wealth creation (generating additional value in the production sector, enhancing productivity and efficiency, creating new market opportunities, developing competitive advantages, fostering sustainable economic growth); technological advancement (modernizing production processes, integrating new technologies, improving technical capabilities, expanding production possibilities, strengthening technological infrastructure); socio-economic development (shaping modern social and economic paradigms, influencing societal transformation, creating new employment opportunities, driving regional

development, contributing to overall economic prosperity).

This perspective emphasizes the crucial role of innovation in both enterprise development and broader societal progress, highlighting how technological advancement and innovation have become essential drivers of economic success and social transformation in the modern industrial landscape.

The primary challenge facing modern enterprises is their transformation into market entities capable of self-preservation and self-development. This transformation can be achieved through the implementation of qualitatively new strategic enterprise management approaches, specifically through effective management of strategic changes aimed at innovative development - in other words, through innovative restructuring.

While restructuring represents a process that generally involves organizational changes, innovations serve as contemporary and effective tools for implementing these changes. The relationship between restructuring and innovation is fundamental to modern business transformation. Through strategic management focus, organizations must develop adaptive management systems and create flexible organizational structures that can respond to market changes while fostering an innovation-driven culture.

The development of self-preservation capabilities requires organizations to enhance their organizational learning and build internal innovation capacity. This includes developing strong change management competencies and strengthening market adaptability to ensure sustainable growth. Companies must create mechanisms that allow them to not only survive but thrive in competitive environments.

Innovation integration plays a crucial role in this process, serving as a catalyst for change across all organizational dimensions. By implementing new technologies, developing innovative products and services, and modernizing business processes, companies can create sustainable value through innovation. This approach emphasizes the symbiotic relationship between restructuring and innovation, where innovation serves not just as a tool for change but as a fundamental driver of organizational transformation.

The success of modern enterprises increasingly depends on their ability to integrate innovative approaches into their restructuring efforts. This integration creates dynamic and adaptable organizations capable of thriving in competitive market conditions. By focusing on innovation-driven restructuring, companies can build sustainable competitive advantages while maintaining the flexibility needed to adapt to changing market conditions. This comprehensive approach to organizational transformation ensures that companies can maintain their market position while continuously evolving to meet new challenges and opportunities.

Scholars have proposed various definitions of innovation, often reflecting different disciplinary perspectives and research interests. Some researchers emphasize the dynamic nature of innovation, viewing it as a continuous process of experimentation, learning, and adaptation. Others focus on the outcomes of innovation, such as the creation of new knowledge, the development of new markets, or the improvement of social welfare. While these perspectives may differ in their emphasis, they all recognize the importance of innovation as a driver of economic growth and social progress.

One particularly insightful perspective on innovation is offered by Denysenko M.P. and Ryzhenko Y.V. (2007), who define it as «the result of implementing novelties aimed at changing the object of activity and obtaining economic, social, or other types of effects». This interpretation notably characterizes innovation as both an outcome and purposeful endeavor.

Another valuable viewpoint, which frames innovation through the lens of competitive advantage, is presented by Antoniuk L.L., Poruchnyk A.M., and Savchuk V.S. (2013). They define the concept as follows: «Innovation represents a new phenomenon, novelty, or any change that an economic entity introduces into its operations to enhance its competitive position in both domestic and international markets» (Antoniuk L.L., Poruchnyk A.M., and Savchuk V.S. (2013).

Schumpeter's I. (2004) foundational contribution to innovation theory presents innovation as a dynamic phenomenon encompassing multiple transformative processes. These processes include new product development, methodological advances, market expansion, raw material source acquisition, and organizational restructuring. This conceptualization importantly bridges both the innovative process and its ultimate outcomes.

The success of innovation can only be measured through market validation - specifically, when consumers recognize and attribute value to the innovation in relation to their needs. This consumer-centric perspective is crucial in determining whether an innovation process has reached its completion.

Schumpeter's framework emphasizes the complex and dynamic nature of innovation systems. He advocates for understanding innovation within the broader context of innovative activity - a comprehensive process that encompasses the entire journey from initial scientific and technical ideation through invention and development, culminating in practical application. This holistic approach underscores the interconnected nature of theoretical advancement and practical implementation in innovation.

This interpretation of Schumpeter's work highlights how successful innovation requires both technical excellence and market relevance, forming a bridge between theoretical concepts and practical market outcomes.

According to the Law of Ukraine «On innovation activity» (2002), innovative activity is specifically defined as endeavors focused on the practical application and commercialization of scientific research and development outcomes, ultimately resulting in the introduction of new competitive products and services to the market.

To establish a comprehensive understanding of innovative restructuring, it is essential to synthesize three fundamental concepts: restructuring – the process of fundamental organizational transformation; innovative activity – the systematic pursuit of implementing research and development outcomes; innovation – the tangible results of innovative processes that create market value.

This conceptual framework, as illustrated in Figure 1, demonstrates how these three elements converge to form the comprehensive concept of innovative restructuring. The integration of these components creates a holistic approach to organizational transformation driven by innovation and market-oriented outcomes (Figure 1).

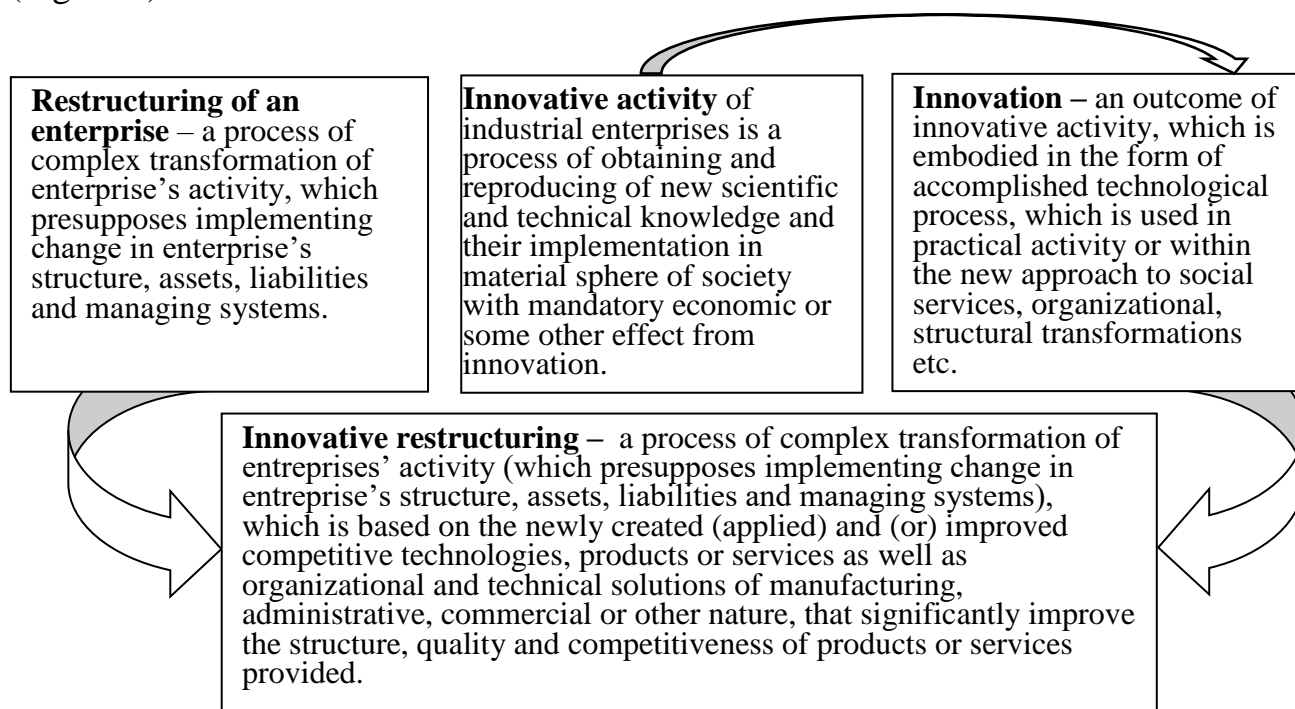


Figure 1. The content and formalization of a definition «innovative restructuring»

The analysis of the term 'innovative restructuring' reveals that this concept represents more than a mere linguistic combination. The fusion of 'innovation' and 'restructuring' creates a synergistic effect, where innovative principles fundamentally transform and enhance the traditional understanding of restructuring processes. This elevated concept transcends basic organizational modifications or financial adjustments, encompassing a more sophisticated and comprehensive approach to organizational transformation.

The integration of innovation into restructuring processes serves multiple strategic purposes. Primarily, it enables industrial enterprises to dynamically respond and adapt to evolving market conditions, technological advances, and competitive pressures in the external business environment. Through the implementation of cutting-edge technologies, methodologies, and management practices, organizations can achieve not only structural optimization but also sustainable competitive advantages. This innovative approach to restructuring helps enterprises: develop more agile and responsive organizational system, implement advanced technological solutions across operations, foster a culture of continuous improvement and innovation, create more resilient business models capable of withstanding market volatility, enhance operational efficiency while maintaining strategic flexibility.

In essence, innovative restructuring represents a strategic tool for sustainable business transformation, where technological advancement and organizational change work in harmony to ensure long-term viability and growth.

Innovative restructuring demonstrates a progressive nature, characterized by the functional enrichment of restructuring forms and their corresponding implementation mechanisms. This includes a distinct set of techniques, technologies, and tools designed specifically for executing the restructuring process. The integration of innovative elements enhances traditional restructuring approaches by introducing advanced methodological frameworks, implementing cutting-edge technological solutions, developing sophisticated implementation tools, creating more effective monitoring and control systems, establishing adaptive organizational structures.

## **2. Innovative restructuring enterprises: concept, goals and functions**

The incorporation of innovations during enterprise restructuring is driven by two primary objectives: the need for industrial enterprises to adapt to dynamic changes in the external economic environment, the imperative to ensure sustainable development through the application of innovative technologies.

This comprehensive approach allows organizations to maintain competitive advantages in rapidly evolving markets, optimize resource allocation and utilization, enhance operational efficiency, build resilient business models, foster a culture of continuous improvement, accelerate digital transformation initiatives.

In essence, innovative restructuring represents a strategic approach that combines organizational transformation with technological advancement, ensuring both immediate adaptation to market changes and long-term sustainable development.

In this context, innovative restructuring represents a comprehensive system of measures designed to transform production processes into a new state that aligns with

objective requirements for both innovative and socio-economic development. This transformation fundamentally focuses on technical modernization of production facilities through advanced technological platforms, emphasizing resource-efficient technologies and sustainable practices. The scope of innovative restructuring extends beyond mere technical upgrades, encompassing profound structural transformations aimed at optimizing production processes while simultaneously revolutionizing management approaches for both operations and human resources.

The concept embodies a holistic approach to organizational transformation, where technological advancement serves as a catalyst for broader systemic changes. By integrating cutting-edge technologies with modern management practices, innovative restructuring creates a synergistic effect that enhances operational efficiency while promoting sustainable development. This process involves reimagining traditional production methods, implementing smart manufacturing solutions, and fostering a culture of innovation throughout the organization.

Moreover, innovative restructuring acknowledges the interconnected nature of technological and social aspects within an enterprise. It recognizes that successful transformation requires not only technological upgrades but also corresponding changes in organizational structure, management systems, and human capital development. This comprehensive approach ensures that all aspects of the organization evolve harmoniously, creating a more resilient and adaptable enterprise capable of meeting future challenges while maintaining competitive advantages in an increasingly dynamic market environment.

The ultimate goal of such restructuring extends beyond immediate operational improvements, aiming to create a sustainable foundation for long-term growth and development. This involves building adaptive capabilities within the organization, enabling it to continuously evolve in response to changing market conditions while maintaining optimal resource utilization and operational excellence (Larionova K., Donchenko T., 2017).

Innovative restructuring has emerged as a strategic approach predominantly embraced by stable, forward-thinking enterprises seeking fundamental qualitative transformations, rather than being limited to crisis management in struggling organizations. This distinction is crucial as it directly impacts an organization's competitive positioning in both domestic and global markets. Companies that proactively implement innovative restructuring gain significant competitive advantages through enhanced operational efficiency, improved market responsiveness, and strengthened innovative capabilities.

The implementation of innovative restructuring in successful companies demonstrates a strategic foresight that prioritizes continuous improvement and sustainable development, ultimately leading to superior competitive performance.

These organizations recognize that maintaining market leadership in today's dynamic business environment requires constant evolution and adaptation, even when current operations are performing well. This proactive stance enables companies to outperform competitors by staying ahead of market trends, technological advancements, and changing customer preferences.

Central to this transformation process is the innovative orientation of management systems, which must demonstrate adaptability and strategic vision to maintain competitive edge. This includes developing flexible production capabilities that can swiftly respond to market changes and customer demands, thereby enabling organizations to capture new market opportunities faster than their competitors. The emphasis on purposeful and effective innovations reflects a systematic approach to organizational development, where changes are implemented not merely for the sake of change itself, but with clear objectives to enhance market position and competitive strength.

The focus on flexible production systems acknowledges the increasingly volatile nature of modern markets, where competitive success depends on the ability to quickly adapt to changing consumer preferences and technological advancements. This flexibility becomes a crucial competitive differentiator, allowing organizations to maintain high quality standards while reducing production costs and time-to-market. Companies that master this flexibility can effectively compete on both price and quality parameters, creating sustainable competitive advantages in their respective markets.

Furthermore, the emphasis on targeted and results-driven innovations ensures that restructuring efforts contribute directly to building and maintaining competitive advantages through improved operational efficiency, enhanced product quality, and accelerated innovation cycles. This strategic approach enables organizations to develop unique market positions and create barriers to competition through technological leadership and operational excellence.

In the context of global competition, innovative restructuring becomes an essential tool for maintaining international competitiveness by enabling organizations to meet world-class standards of efficiency, quality, and innovation. This comprehensive approach to organizational transformation helps companies build robust competitive positions that are difficult for competitors to replicate, thereby ensuring sustainable long-term market success.

The successful implementation of innovations within the restructuring framework is fundamentally determined by an enterprise's innovative potential. This potential represents more than just a static capability - it embodies the organization's comprehensive readiness to execute tasks that ensure the achievement of established innovative goals through the successful implementation of innovative projects or

transformation programs. The concept of innovative potential extends beyond mere technological capabilities, encompassing the organization's collective ability to generate, adopt, and successfully implement new ideas, processes, and solutions.

The innovative potential serves as a critical foundation for effective business development, acting as a determining factor in an organization's ability to evolve and adapt in dynamic market conditions. This potential manifests itself through various dimensions, including technological capabilities, human capital expertise, organizational culture, research and development capacity, and financial resources available for innovation. It represents the organization's cumulative capability to transform ideas into marketable solutions and sustainable competitive advantages.

The dynamic nature of innovative potential is particularly significant as it evolves in response to changes in economic processes and market structures. This evolutionary characteristic means that innovative potential must be continuously developed and nurtured rather than treated as a fixed asset. Organizations must actively manage and enhance their innovative potential through strategic investments in technology, human capital development, and organizational learning processes.

Moreover, innovative potential exists within a complex ecosystem of market relationships and economic structures. Its effectiveness is influenced by various external factors, including market dynamics, competitive pressures, technological advancement rates, and regulatory environments. Understanding these interdependencies is crucial for organizations seeking to leverage their innovative potential effectively during restructuring processes.

The measurement and assessment of innovative potential becomes increasingly sophisticated when considered within the context of varying market structures and economic conditions. Organizations must develop comprehensive frameworks for evaluating their innovative capabilities while considering both internal resources and external market factors. This holistic approach to understanding and developing innovative potential ensures that restructuring efforts are well-aligned with both organizational capabilities and market opportunities.

Furthermore, the relationship between innovative potential and market structures highlights the importance of maintaining flexibility and adaptability in innovation strategies. Organizations must be capable of adjusting their innovative approaches based on changes in market conditions while maintaining consistency in their long-term innovation objectives. This balance between adaptability and strategic consistency becomes a crucial factor in successful innovation-driven restructuring initiatives. Let us consider in more detail the functions of innovative restructuring, which will allow us to improve the conceptual and categorical apparatus of this economic concept (table 2).



Table 2

## The main functions of innovative restructuring

Function	Characteristic
Updating function	the essence of which is that in the process of innovative restructuring there is a transition to another state of activity of objects and subjects, the level of their organization and quality of activity, bringing production to a new state that meets the objective needs of its innovative development (development and development of new types of products; strengthening of the competitive position; recovery of solvency and financial stability)
Transformation function	related to the transformation of the enterprise's activities, which consists in changing the structure of production, assets, liabilities, provides, first of all, the technical renewal of production on an advanced technological base, which includes resource-saving technologies, and is also aimed at structural transformations of production for its optimization, reorganization of the management system production and personnel
Adaptive function	the introduction of innovations during the restructuring of the enterprise is conditioned by the adaptation of the industrial enterprise to changes in the external economic environment and ensuring the sustainability of its development with the help of innovative technologies
Stimulating function	is that innovative restructuring gives an impetus to the development of entrepreneurship, human capital and science in the country due to the material interest of all participants in the innovation process. This function should also be considered in the context of achieving sustainable innovative development of the economy, through the introduction of advanced technologies, an increase in the specific weight of knowledge-intensive competitive innovative products and intellectual services, which will allow to ensure appropriate changes in the structure of the domestic market and export products, to strengthen the competitiveness of domestic products on the domestic and foreign markets markets
Reproducible function	is that innovative restructuring serves as a source of economic growth, is an important source of financing for expanded reproduction. As a result of innovative restructuring due to the improvement of the characteristics of energy, resource consumption, knowledge intensity, individual technological processes «know-how», the obtained effect can be directed to the expansion of technological renewal of production, and can also lead to an increase in the value and rating of the enterprise, increase in its competitiveness
Social function	confirms the inseparability of the two-way connection between economic processes and factors of social life and should foresee progressive changes in the social sphere of the human factor. This is done through training, retraining, and advanced training of personnel. The social component of innovative restructuring is focused on human development, maintaining the stability of social and cultural systems, and reducing social conflicts. Innovative restructuring helps saturate the market with quality goods and services, changes the living environment and improves the quality of life
Investment function	carrying out innovative restructuring of the enterprise also requires reliable investment support, attracting significant investment and financial resources

The functions of innovative restructuring demonstrate a comprehensive nature that transcends organizational boundaries, manifesting their significance at both micro and macro economic levels. At the enterprise level, innovative restructuring serves as a strategic tool for preserving and fostering the development of economically promising business entities, enhancing their market adaptability and competitive position. This microscopic focus, when aggregated, contributes to broader macroeconomic objectives by revitalizing priority industries crucial for national economic development and growth.

### **3. Innovative restructuring as a tool to ensure the competitiveness of the enterprise**

The interplay between micro and macro levels in innovative restructuring creates a symbiotic relationship where individual enterprise success contributes to broader economic prosperity. When organizations implement innovative restructuring successfully, they not only enhance their own operational efficiency and market competitiveness but also contribute to the overall health and dynamism of their respective industries. This cascading effect ultimately strengthens the national economy's competitive position in global markets.

Government policy and financial regulatory mechanisms play a pivotal role as primary prerequisites for effective implementation of innovative restructuring at the macroeconomic level. State intervention through well-designed policies and support mechanisms becomes crucial in creating an enabling environment for innovative restructuring initiatives. This includes developing appropriate legislative frameworks, providing financial incentives, and establishing supportive institutional structures that facilitate innovation-driven transformation processes.

The execution of these multifaceted functions requires a sophisticated and effective financial mechanism that encompasses the entire spectrum of economic and organizational-legal forms of financial relations within the national economy. This comprehensive financial framework must integrate various elements including funding methods, credit arrangements, management systems, and control mechanisms. The complexity of this financial architecture reflects the multidimensional nature of innovative restructuring and its far-reaching implications for economic development.

Moreover, the financial mechanism must be sufficiently flexible to accommodate diverse industry needs while maintaining consistency with national economic objectives. This requires careful coordination between various stakeholders including government agencies, financial institutions, industry associations, and individual enterprises. The mechanism should facilitate efficient resource allocation, risk management, and performance monitoring across different economic sectors.

The effectiveness of these financial mechanisms is further enhanced when they are aligned with broader economic policies and development strategies. This alignment ensures that innovative restructuring initiatives receive appropriate support while contributing to national economic priorities. Additionally, the integration of modern financial technologies and innovative funding approaches can significantly enhance the efficiency and effectiveness of these mechanisms, enabling more rapid and successful implementation of restructuring initiatives at both micro and macro levels.

Innovative restructuring, as a process of systemic optimization of enterprise activities, demands thorough examination through the lens of qualitative characteristics that define its essence. The symbiotic relationship between these characteristics creates a fundamental foundation for the effective implementation of the restructuring process. The synergistic effect of their interaction becomes a catalyst for achieving successful restructuring outcomes, ultimately ensuring sustainable long-term economic development of enterprises.

The qualitative dimensions of innovative restructuring encompass multiple interconnected aspects, including technological advancement, organizational transformation, and strategic realignment. These characteristics work in concert to create a comprehensive framework for organizational change that goes beyond simple structural modifications. The dynamic interplay between these elements generates additional value through their combined effects, producing outcomes that exceed the sum of individual components.

The systemic nature of innovative restructuring emphasizes the importance of viewing organizational transformation as an integrated whole rather than a series of disconnected initiatives. This holistic approach ensures that changes in one area of the organization positively influence and reinforce transformations in other areas, creating a self-reinforcing cycle of continuous improvement and innovation. The systematic optimization process considers not only immediate operational efficiencies but also long-term strategic implications for the organization's development.

Furthermore, the synergistic effects generated through the interaction of various qualitative characteristics create unique competitive advantages that are difficult for competitors to replicate. This synergy manifests in improved operational efficiency, enhanced innovation capabilities, strengthened market positioning, and accelerated organizational learning. The multiplicative impact of these interactions contributes significantly to the organization's ability to achieve and maintain sustainable competitive advantages in dynamic market environments.

The focus on long-term economic development underscores the strategic nature of innovative restructuring. Rather than pursuing short-term gains, this approach

emphasizes building sustainable capabilities that enable organizations to adapt and thrive in evolving market conditions. The qualitative characteristics of innovative restructuring serve as building blocks for developing organizational resilience and adaptability, essential qualities for long-term success in today's rapidly changing business environment.

The effectiveness of innovative restructuring is ultimately measured by its ability to create lasting positive change within the organization. This involves not only achieving immediate operational improvements but also building the organizational capabilities necessary for continuous innovation and adaptation. The success of this process depends on the organization's ability to harness the synergistic potential of various qualitative characteristics while maintaining alignment with strategic objectives and market requirements.

Innovative restructuring of an enterprise must encompass a comprehensive transformation of management systems through the development and implementation of novel principles, methods, and administrative structures that align internal organizational dynamics with external environmental changes. This strategic alignment enhances the organization's competitive position by creating more responsive and adaptable management frameworks. The modernization of management systems goes beyond traditional structural changes, incorporating advanced digital solutions and computerized decision support systems that enable faster, decision-making processes, thereby strengthening competitive advantages.

The transformation of management architecture extends to establishing fully functional management structures that can effectively respond to market dynamics and competitive pressures. This includes implementing sophisticated computerized systems for decision support, which significantly enhance the organization's ability to process market information, analyze competitive landscapes, and make strategic decisions that maintain and improve market position. These technological enhancements serve as crucial enablers of competitive advantage, allowing organizations to outperform competitors through superior information processing and decision-making capabilities.

As a comprehensive innovation-oriented management technology within the overall enterprise management system, innovative restructuring optimizes business operations to achieve multiple strategic objectives. It enhances adaptive capabilities, ensuring the organization can swiftly respond to competitive challenges and market opportunities. The focus on sustainability and profitability growth contributes to building long-term competitive advantages, while the development of innovative potential creates unique market positioning that competitors find difficult to replicate.

The implementation of innovative restructuring as a strategic management tool creates multiple competitive advantages through improved operational efficiency,

enhanced decision-making processes, and strengthened market responsiveness. This comprehensive approach enables organizations to build sustainable competitive positions by developing unique capabilities in innovation, operational excellence, and market adaptation. The focus on building innovative potential particularly enhances the organization's ability to create and maintain competitive advantages through continuous innovation and market leadership.

Furthermore, the systematic nature of innovative restructuring ensures that all organizational changes work in concert to create sustained competitive advantages. This holistic approach to organizational transformation enables companies to develop unique market positions through superior operational capabilities, innovative products and services, and efficient management systems. The emphasis on building adaptive capabilities and sustainable growth mechanisms ensures that organizations can maintain their competitive positions even in rapidly evolving market conditions.

The long-term focus of innovative restructuring on building sustainable competitive advantages distinguishes it from more traditional approaches to organizational change. By emphasizing the development of innovative potential alongside operational efficiency, organizations can create multi-layered competitive advantages that are both robust and adaptable. This comprehensive approach to organizational transformation enables companies to not only compete effectively in current markets but also position themselves advantageously for future competitive challenges and opportunities.

The fundamental objective of contemporary enterprises extends beyond mere survival to encompass their transformation into self-sustaining and self-evolving market entities. This transformation represents a paradigm shift in organizational development, where businesses must develop inherent capabilities for continuous adaptation and regeneration in response to dynamic market conditions. The achievement of this objective necessitates a fundamental reimagining of strategic management approaches, particularly through the implementation of sophisticated change management mechanisms oriented toward innovative development.

Innovative restructuring emerges as a critical strategic tool in this transformation process, serving as a comprehensive framework for implementing meaningful organizational change. This approach transcends traditional restructuring methods by embedding innovation at the core of transformation efforts, ensuring that changes are not merely reactive but proactively oriented toward future market opportunities and challenges. The strategic significance of innovative restructuring lies in its ability to create sustainable competitive advantages through systematic organizational renewal and adaptation.

The implementation of new strategic management paradigms through innovative restructuring enables organizations to develop robust capabilities for self-

directed evolution. This involves creating adaptive management systems that can anticipate and respond to market changes while maintaining organizational stability and growth momentum. The focus on self-preservation and self-development implies building internal mechanisms for continuous learning, innovation, and adaptation that become embedded in the organization's operational DNA.

Strategic change management, when oriented toward innovative development, becomes a catalyst for organizational transformation. This approach ensures that changes are not implemented in isolation but are part of a coherent strategy aligned with the organization's long-term innovative development objectives. The strategic importance of such changes lies in their ability to create lasting improvements in organizational capabilities, market positioning, and competitive advantage.

Moreover, the emphasis on self-preservation and self-development through innovative restructuring acknowledges the dynamic nature of modern business environments. Organizations must develop capabilities that enable them to not only respond to current market challenges but also to anticipate and prepare for future opportunities and threats. This forward-looking approach to organizational development ensures sustainable growth and competitive advantage in increasingly complex and volatile markets.

#### **4. Formation of the organizational-economic management mechanism of the innovative restructuring of the enterprise**

The successful implementation of innovative restructuring as a strategic management tool requires a comprehensive understanding of both internal organizational dynamics and external market forces. It involves creating synergies between various organizational elements - technology, human capital, processes, and culture - to build a resilient and adaptive organization capable of sustained innovation and growth. This holistic approach to organizational transformation ensures that changes are both meaningful and sustainable, contributing to the organization's long-term success and market leadership.

To successfully restructure businesses in an innovative way, it is necessary to carefully select and implement organizational and economic measures. These measures should be supported by strong technical and economic evidence demonstrating their feasibility. By determining the most effective forms and methods of restructuring, we can enhance business performance, stimulate regional development, and contribute to the overall health of the national economy.

The pace of innovation in Ukraine is slowing down, and domestic businesses are reducing their innovative efforts. A significant hurdle to accelerating innovation and shifting the national economy towards an innovation-based model is the absence of a robust organizational and economic framework for managing business

restructuring – the effective organizational and economic management mechanism of innovative restructuring of the enterprise.

Based on our proposed approach to the interpretation of the economic essence of the category «innovative restructuring of the enterprise», it is possible to justify the set of characteristics of the process of restructuring of the economic entity and to highlight the following elements of the mechanism of innovative restructuring of the enterprise (Figure 2): subjects and objects; purpose and goals; task; functions; set of principles; tools (tools, methods, levers, methods of implementation).

The objects of innovative restructuring of an enterprise can be: innovative programs and projects; new knowledge and intellectual products; production equipment and processes; production and entrepreneurial infrastructure; organizational and technical solutions of a production, administrative, commercial, or other nature that significantly improve the structure and quality of production and/or the social sphere; raw materials, means of their extraction and processing; finished products; mechanisms for forming the consumer market and marketing of finished products. The subjects in this mechanism can be the owner of the enterprise, the enterprise management, investors, and enterprise personnel.

The implementation of innovative restructuring measures in an enterprise is fundamentally based on three key elements: the assessment of its innovative potential, the analysis of its production structure, and the evaluation of its specific operational characteristics. These elements align with the core objectives and tasks of the innovation-driven reorganization process.

The success of enterprise restructuring largely depends on two critical factors. First is the ability to establish and maintain an effective innovation management system, and second is the level of the company's innovative potential, which represents its capacity to achieve set innovation goals.

The enterprise undergoes a dynamic transformation process through different developmental stages, moving from crisis phase through adaptation phase and ultimately to development phase. During this transition between stages, the company's innovative potential experiences gradual evolution and enhancement. This progression is not linear but rather iterative, with each phase building upon the lessons and capabilities developed in the previous stage.

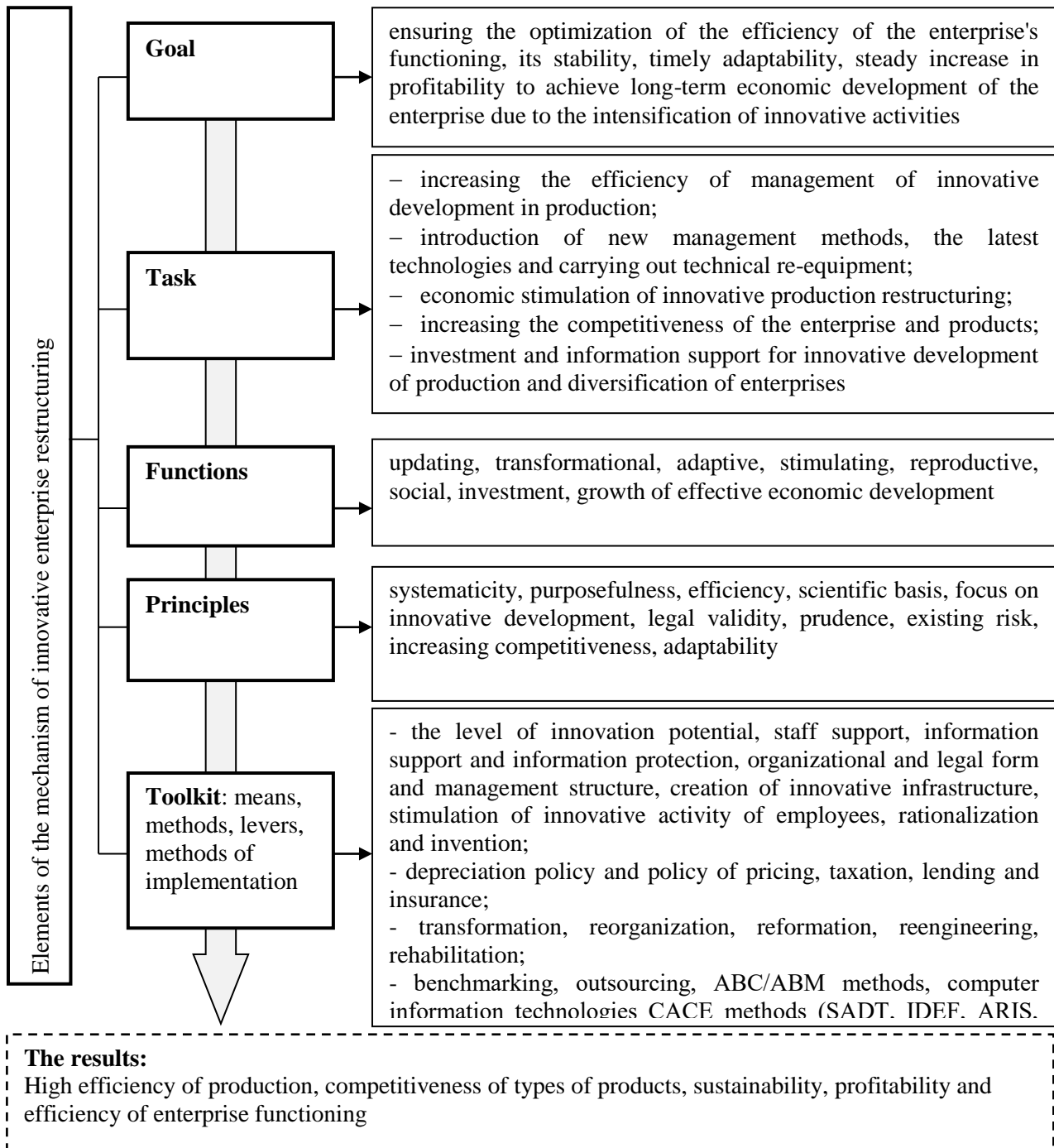


Figure 2. Elements of the mechanism of innovative enterprise restructuring

The restructuring process must also consider several additional aspects for comprehensive implementation. Continuous monitoring and assessment of innovation metrics play a crucial role in tracking progress. Organizations need to maintain flexibility in adapting their restructuring strategies based on changing market conditions. Employee engagement and organizational culture are fundamental in supporting innovation initiatives, while technological readiness becomes critical in implementing innovative changes. Furthermore, external factors such as market



competition and regulatory environment significantly influence the restructuring process.

This systematic approach to restructuring ensures that organizations can effectively navigate through challenges while building sustainable competitive advantages through innovation. The entire process requires careful coordination of internal resources and capabilities, coupled with a deep understanding of external market dynamics to achieve optimal results in organizational transformation.

To ensure positive outcomes from implementing innovative changes, developing and executing an effective strategy for innovative restructuring of industrial enterprises is essential. The implementation of an innovative restructuring strategy represents a managed process of enhancing the company's innovative potential in alignment with established current and strategic objectives.

This structured approach to innovative restructuring aims to increase company value while considering the interests and motivations of all stakeholders involved in the process. This comprehensive consideration encompasses everyone from company personnel and management to shareholders and government institutions. The process requires careful balancing of various stakeholder interests to create sustainable value and maintain organizational harmony during the transformation period.

The managed enhancement of innovative potential involves systematic evaluation and improvement of multiple organizational aspects. This includes technological capabilities, human resources development, operational efficiency, and market positioning. By aligning these elements with both short-term operational goals and long-term strategic objectives, companies can create a more resilient and adaptable organizational structure.

Moreover, the success of innovative restructuring depends on creating synergies between different organizational levels and departments. This integration ensures that innovations are not implemented in isolation but rather contribute to the overall organizational development and value creation. The process also requires continuous monitoring and adjustment of implementation strategies to respond to changing market conditions and stakeholder needs.

The ultimate goal is to create a sustainable competitive advantage through innovation while maintaining organizational stability and stakeholder satisfaction. This balanced approach helps ensure that the restructuring process not only enhances the company's market position but also creates lasting value for all parties involved in the transformation journey.

The innovative approach to enterprise restructuring necessitates the search for new methodological approaches and drives the development of more effective directions in scientific research, technologies, optimization of strategic decisions, and management models. The complexity of modern business environments requires

organizations to continuously evolve their restructuring methods to stay competitive and responsive to market changes.

The implementation of an innovative restructuring strategy should represent a controlled process of enhancing the enterprise's innovative potential in accordance with current operational and long-term strategic objectives. This managed process requires careful coordination between various organizational elements and systematic evaluation of progress toward established goals. The approach emphasizes the importance of maintaining balance between immediate operational needs and future strategic aspirations.

Through successful implementation, innovative restructuring becomes feasible as a means to ensure company value growth while considering the interests and motivations of all process participants. This holistic approach recognizes that sustainable organizational transformation must account for diverse stakeholder perspectives and needs, creating value that benefits the entire organizational ecosystem.

The development of an effective innovative restructuring mechanism requires comprehensive assessment and alignment of objectives with economic and legal relationships between restructuring subjects. This involves detailed analysis of existing structures, careful consideration of regulatory requirements, and evaluation of potential impacts on various stakeholder groups. The process must be designed to create synergies between different organizational elements while ensuring compliance with legal and regulatory frameworks.

Furthermore, the innovative restructuring process must be adaptable to changing market conditions while maintaining focus on core strategic objectives. This requires establishment of robust monitoring systems and feedback mechanisms to ensure the restructuring process remains aligned with organizational goals and stakeholder expectations. The success of such transformation initiatives depends on creating a balance between innovation-driven change and organizational stability, ensuring sustainable growth and development for the enterprise.

An effective system for stimulating enterprise innovation should serve as a crucial element in ensuring proper innovative development of the entire industrial complex and implementing innovative enterprise restructuring processes. This system necessitates the development and implementation of state regulatory mechanisms for innovative restructuring, creating a comprehensive framework that supports and encourages innovation across the industrial sector.

The state's primary role as a regulator of these processes involves creating an optimal economic mechanism that combines both government and market-based levers of influence on innovative restructuring. This balanced approach requires careful coordination of various regulatory tools and support mechanisms to create an

environment conducive to innovation and sustainable development.

The state's regulatory framework encompasses several key components that work together to promote innovative development. Direct financial support through government funding programs provides essential resources for innovation initiatives. The continuous improvement of legal and tax frameworks helps create favorable conditions for innovative development. Additionally, support for targeted research through government contracts ensures alignment between research efforts and national industrial priorities.

A particularly significant aspect of the state's role is the creation of an effective system that connects achievements in science, technology, production, and market needs. This integration is further strengthened through support for the education sector, which plays a crucial role in developing human capital and fostering innovation capabilities. The educational system serves as a foundation for building the knowledge and skills necessary for successful innovation implementation.

This comprehensive approach to innovation stimulation requires the use of economic regulation methods characteristic of market economies while maintaining appropriate government oversight and support. The resulting framework should be flexible enough to adapt to changing market conditions while providing stable support for long-term innovation initiatives. Success in this area depends on creating synergies between various stakeholders, including government institutions, private enterprises, research organizations, and educational institutions, all working together to promote innovative development and successful restructuring of industrial enterprises.

In the development and implementation of organizational and economic mechanisms for managing innovative enterprise restructuring and its associated tools, there indeed exists a significant number of both theoretical and practical challenges that require ongoing research attention.

The complexity of these challenges stems from the dynamic nature of modern business environments and the continuous evolution of innovation practices. The theoretical aspects often involve understanding the intricate relationships between various organizational elements, developing new methodological frameworks, and creating models that can effectively capture the complexity of innovation-driven restructuring processes.

From a practical perspective, organizations face challenges in translating theoretical concepts into actionable strategies. These include difficulties in measuring innovation effectiveness, managing organizational resistance to change, allocating resources efficiently, and maintaining operational stability during transformation periods. The implementation of innovative restructuring mechanisms requires careful consideration of various factors including organizational culture, technological

capabilities, and market conditions.

The need for continued research in this field is particularly important given the rapid pace of technological advancement and changing market demands. Research efforts should focus on developing more sophisticated tools for assessing innovation potential, creating more effective implementation strategies, and designing better mechanisms for monitoring and evaluating restructuring outcomes. This includes exploration of new methodologies that can better address the complexities of modern business operations and stakeholder relationships.

Furthermore, research work in this area must maintain a balance between academic rigor and practical applicability. The ultimate goal should be to develop solutions that not only advance theoretical understanding but also provide tangible benefits for organizations undergoing innovative restructuring. This ongoing research effort represents a crucial investment in the future of organizational development and innovation management.

Based on the comprehensive analysis and synthesis of theoretical and empirical research regarding innovative restructuring procedures, an integrated organizational and economic mechanism for managing enterprise innovative restructuring has been developed (figure 3). This mechanism encompasses two key interconnected subsystems: the formation subsystem and the operational subsystem.

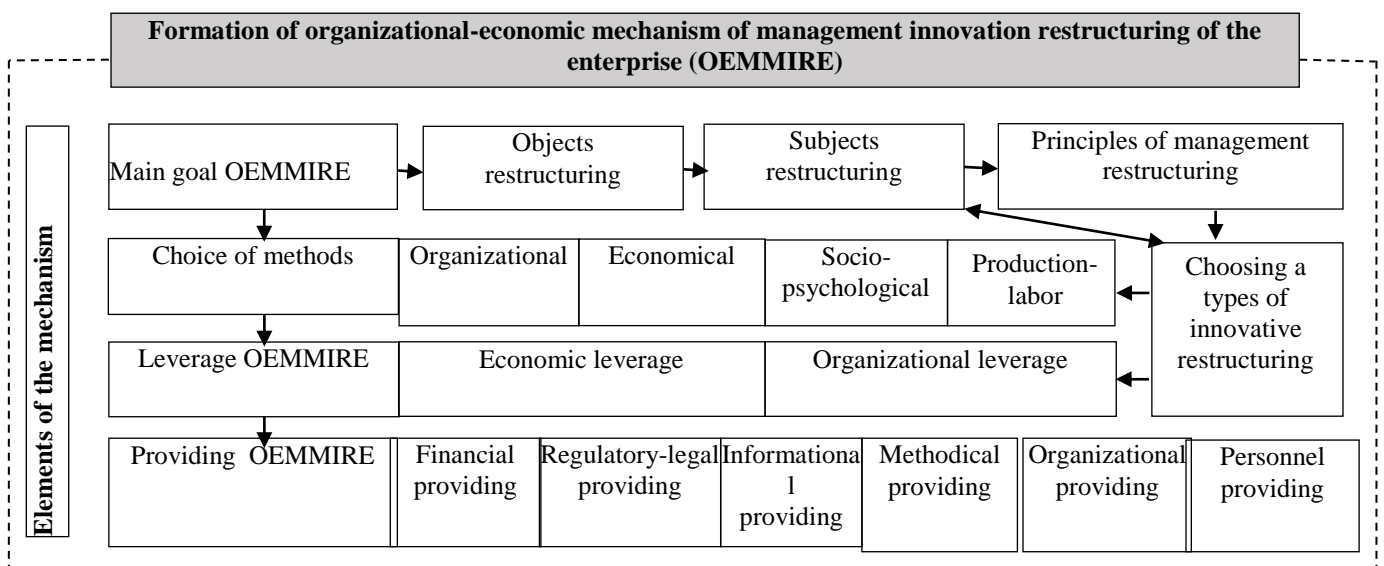


Figure 3. The subsystem of the formation of the organizational-economic management mechanism of the innovative restructuring of the enterprise

The mechanism draws upon extensive research findings that examine the distinct characteristics and requirements of innovative restructuring processes. It provides a structured approach to managing organizational transformation through innovation, incorporating both strategic planning elements and practical

implementation components.

Through careful examination of restructuring methodologies and their application in various business contexts, this mechanism offers a systematic framework that addresses both the organizational architecture and economic aspects of innovative transformation. The dual subsystem approach ensures comprehensive coverage of both the preparatory and execution phases of restructuring initiatives.

The formation subsystem deals with the foundational elements and planning stages of restructuring, while the functioning subsystem focuses on the practical implementation and ongoing operational aspects of the transformation process. This dual structure enables organizations to effectively plan and execute innovative restructuring initiatives while maintaining operational stability and strategic alignment.

This structured approach helps organizations navigate the complexities of innovative restructuring while ensuring that both organizational design and economic considerations are properly addressed throughout the transformation process.

The process of managing innovative restructuring in an enterprise is connected to its overall management system. Through specific methods and tools, and guided by established principles, this process helps boost the company's innovative capabilities, competitive edge, and financial stability. This is especially important during times of economic uncertainty when both internal and external investment in engineering companies has significantly decreased (Larionova K., Donchenko T., 2017).

Let's examine the key components of the organizational-economic mechanism for managing innovation restructuring in enterprises. This analysis will help us better understand why developing and implementing such a system is both necessary and practical from a scientific perspective.

The primary objective of innovative management restructuring is to establish robust business organizations that excel in three key areas: producing market-competitive products, maintaining strong technical infrastructure, and ensuring financial sustainability - all driven by accelerated innovation initiatives. This approach typically involves implementing new technologies, optimizing operational processes, and fostering a culture of continuous improvement.

The fundamental aim of the organizational and economic mechanisms within this restructuring process is to guide the enterprise through a strategic transformation. This transformation seeks to elevate the organization to a new operational state characterized by multiple achievements: reaching targeted innovation milestones, enhancing market position through improved product competitiveness, and boosting overall profitability. Success in this transformation often requires careful change management, strategic resource allocation, and the development of new capabilities across the organization's value chain.

Additional elements crucial for successful implementation include: building adaptive organizational structures that respond quickly to market changes, developing research and development capabilities, creating effective knowledge management systems, establishing strategic partnerships and collaborations, investing in employee training and skill development, implementing robust quality management systems, maintaining sustainable competitive advantages through continuous innovation.

Innovative restructuring encompasses a wide spectrum of organizational elements and assets that can be transformed. At its core, this includes the development and implementation of innovative programs and strategic projects, along with the creation and application of new knowledge and intellectual property. The scope extends to modernizing production equipment and processes, while simultaneously enhancing both production infrastructure and entrepreneurial frameworks to support business growth and innovation.

The restructuring process also focuses on implementing comprehensive organizational and technical solutions across multiple domains - industrial, administrative, and commercial - which fundamentally enhance both production quality and social dynamics within the organization. This extends to optimizing resource management, including raw material procurement and processing techniques, ultimately leading to improved end products. Furthermore, the restructuring incorporates sophisticated market development strategies and distribution mechanisms to ensure effective product commercialization and market penetration.

Regarding the key stakeholders involved in this transformation process, they form a complex network of decision-makers and participants. The enterprise owner holds primary decision-making authority and sets strategic direction, while the management team is responsible for implementing and overseeing the restructuring initiatives. Investors play a crucial role by providing necessary capital and often contributing to strategic planning, while the enterprise personnel are instrumental in executing changes and contributing valuable operational insights. The successful interaction and alignment of these stakeholders' interests and efforts determine the overall effectiveness of the restructuring process, with each group bringing unique perspectives and capabilities to the transformation journey.

The foundation for successful innovative restructuring relies on a comprehensive set of management principles that guide its implementation. The systemic approach ensures all elements are interconnected and aligned, while the efficiency principle drives optimal resource utilization and outcome maximization. Scientific methodology provides a solid theoretical and practical foundation for decision-making processes.

The focus on innovative development serves as a cornerstone, directing all

restructuring efforts toward future-oriented solutions and technological advancement. Legal substantiality ensures all changes comply with relevant regulations and standards, while prudence guides careful and well-thought-out decision-making throughout the transformation process. Recognition and management of existing risks help organizations anticipate and mitigate potential challenges. The principle of increasing competitiveness drives continuous improvement and market positioning, while adaptability enables the organization to remain flexible and responsive to changing business environments and market demands.

These interconnected principles form a cohesive framework that, when properly implemented, creates a robust foundation for sustainable growth through innovation.

The organizational-economic mechanism governing innovative enterprise restructuring can be understood through two fundamental components: organizational and economic dimensions. The organizational aspect initiates the restructuring process through strategic steps designed to establish and sustain an innovation-friendly environment. This includes fostering the adoption of cutting-edge technologies and innovative product development, while simultaneously investing in workforce development through specialized training programs for personnel involved in innovation initiatives. This component also encompasses measures to ensure the security of innovation activities and clearly defines the roles and responsibilities of various departments engaged in the restructuring process.

The economic dimension focuses on strategic innovation management, encompassing the formulation of objectives, programs, and projects that align with current socioeconomic conditions. This component takes into account multiple factors including government innovation policies, existing innovation and production capabilities, and both external and internal influences affecting regional and organizational innovation needs. A key aspect of this economic framework is its emphasis on developing comprehensive innovation strategies that effectively merge scientific and technical capabilities with investment policies. This integration creates a synergistic environment conducive to developing breakthrough products and technologies.

This dual approach ensures a balanced transformation that addresses both structural and financial aspects of innovation management, creating a comprehensive framework for sustainable organizational development. By harmonizing these organizational and economic elements, enterprises can better navigate the complexities of innovation-driven restructuring while maintaining operational efficiency and market competitiveness. The mechanism's success relies heavily on the seamless interaction between these two components, enabling organizations to adapt and thrive in an increasingly innovation-driven business landscape.

The successful implementation of innovative development heavily relies on a robust information infrastructure that facilitates the dissemination of critical data regarding innovative products, enterprise initiatives, and available funding sources. This information network serves as a crucial foundation for informed decision-making and strategic planning throughout the restructuring process.

Achieving optimal results in enterprise restructuring requires careful orchestration and harmonious operation of all elements within the organizational-economic mechanism. At the heart of this management framework lies an instrumental apparatus comprising various management tools and methodologies that form the foundation of effective administrative operations. These management approaches function through directed interactions between managing entities and their targets, working toward predetermined objectives.

Enterprise governance employs an integrated system of methodologies, where organizational approaches establish the groundwork for economic implementations, while socio-psychological elements provide essential complementary support, creating a comprehensive and interconnected management framework. Mastery of these diverse management techniques leads to enhanced operational efficiency and improved financial performance. This holistic approach recognizes that successful management requires not just technical expertise, but also an understanding of human factors and economic principles, all working in concert to drive organizational success and sustainable growth. The effectiveness of this system depends on the skillful application of these various management tools, which together create a dynamic and responsive organizational structure capable of adapting to changing business environments while maintaining operational excellence.

The operational framework of the organizational-economic mechanism is fundamentally anchored in a comprehensive system of legal regulations that align with current legislative requirements. This mechanism operates through two primary channels: organizational and economic components, each serving distinct yet interconnected functions in the enterprise's transformation process.

The organizational dimension encompasses several critical elements: it addresses workforce management and development, handles information systems and security protocols, and establishes appropriate legal structures and management hierarchies. Meanwhile, the economic aspect incorporates various financial tools and policies, including mechanisms for managing depreciation, pricing strategies, tax considerations, and approaches to lending and insurance coverage.

The practical implementation of these organizational and economic mechanisms represents a sophisticated fusion of objective business requirements and subjective human factors. This integration occurs within a framework of continuous development, characterized by the constant incorporation of technological



innovations and the optimization of productive capacity utilization. This dynamic approach recognizes that successful enterprise transformation requires balancing tangible business metrics with human elements, creating a sustainable model for growth and innovation.

The effectiveness of this mechanism lies in its ability to harmonize these various elements while maintaining compliance with legal frameworks and adapting to changing market conditions. This comprehensive approach ensures that both structural and financial aspects of the organization work in concert to achieve strategic objectives, while fostering an environment conducive to sustainable innovation and growth. The result is a robust system that can drive organizational transformation while maintaining operational stability and legal compliance (Luzan Yu., 2010).

Organizational-economic mechanism of management innovation restructuring of the enterprise includes a functional component that combines the main tools and processes of restructuring. (figure 4).

## **5. Assessment of the restructuring potential of the enterprise as a component of the organizational-economic management mechanism of innovative restructuring of the enterprise**

In implementing organizational-economic mechanisms for innovative restructuring, enterprises must utilize two key metrics as management tools: the current state and advancement level of their innovation potential. The success of restructuring initiatives fundamentally depends on two critical factors: the organization's capacity to establish effective innovation management systems and its innovation potential, which reflects its capability to achieve set innovation objectives.

When implemented on a broader scale, these restructuring efforts serve as instruments for achieving substantial long-term profitability while strengthening and expanding competitive market positions. This approach simultaneously addresses crisis management needs and overall organizational survival challenges, which constitute the core objectives of enterprise restructuring. Organizations with stronger innovation potential demonstrate greater resilience in navigating potential crisis situations and maintaining operational stability.

Innovation potential within an enterprise encompasses multiple interconnected dimensions. This includes the capability to effectively organize and manage resources, scientific and technical expertise, manufacturing and technological capabilities, financial and economic resources, and human capital development. These components work synergistically to create a comprehensive foundation for innovation-driven transformation. The integration of these elements determines an organization's overall capacity for successful innovation and sustainable growth,

enabling it to adapt to market changes while maintaining competitive advantages.

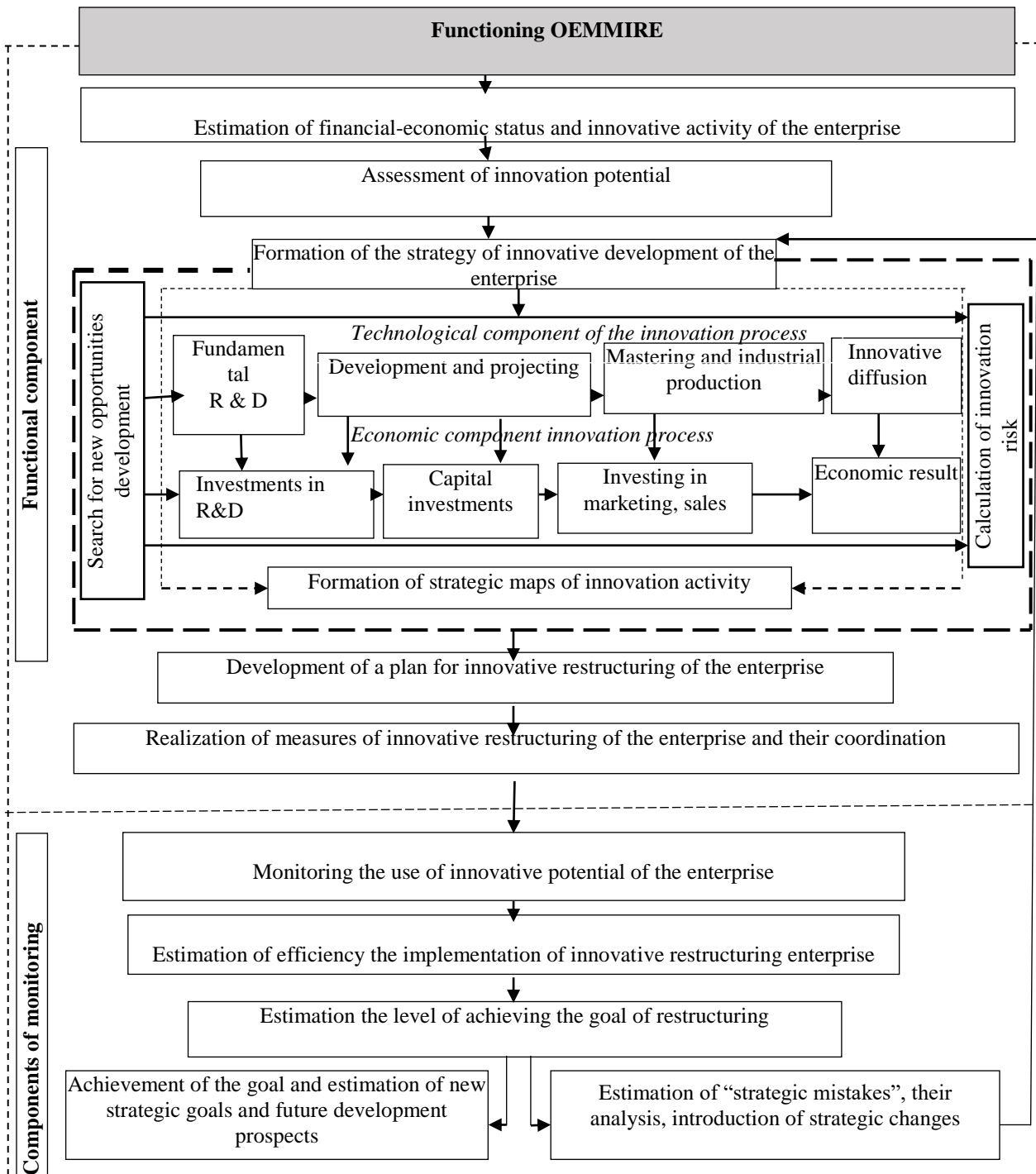


Figure 4. Subsystem of the functioning of the organizational-economic management mechanism of the innovative restructuring of the enterprise

This holistic approach recognizes that innovation potential is not merely about technological advancement but requires a balanced development across all organizational aspects, from management structures to human resource capabilities. Success in restructuring efforts largely depends on how effectively an enterprise can leverage and enhance these various components of its innovation potential, creating a sustainable platform for long-term growth and market competitiveness.

To maximize the benefits of innovative transformations, organizations must develop and execute a well-crafted strategy for innovative industrial restructuring. The process of formulating such an innovation strategy requires extensive long-term planning, fundamentally rooted in careful forecasting of specific conditions that will affect investment activities related to planned innovations.

It's crucial to understand that this strategy cannot remain static or unchanging. Instead, it must function as a dynamic framework that undergoes continuous refinement and modification to remain effective. These adjustments need to respond to evolving external environmental factors while simultaneously accounting for the organization's changing capabilities for sustainable development. This adaptive approach ensures the strategy remains relevant and effective in supporting the organization's innovation objectives over time.

The success of such a strategy depends on its ability to anticipate and respond to market shifts, technological advancements, and changing business conditions while maintaining alignment with the organization's core objectives. This ongoing process of strategic adjustment and refinement helps organizations maintain their competitive edge and ensures that innovation initiatives continue to deliver value in an ever-changing business landscape. Organizations must therefore approach innovation strategy as a living document that evolves alongside both internal capabilities and external market conditions, rather than treating it as a fixed set of guidelines.

The innovative strategy functions as an integral component within the broader framework of an enterprise's economic development strategy. It maintains a subordinate relationship to the overall strategy and must synchronize with it in terms of both objectives and implementation phases.

The foundational approach to developing enterprise innovation strategies focuses on two key strategic directions. First, enterprises should target specific market segments, both domestically and internationally, where the implementation of innovative technologies can rapidly create competitive advantages. Second, organizations should concentrate on expanding their technological capabilities, particularly emphasizing advanced technologies in the final stages of production cycles, where the transformation of raw materials into finished products generates the highest added value.

This strategic alignment ensures that innovation initiatives directly support

broader business objectives while maximizing value creation through targeted market positioning and technological advancement. The approach recognizes that successful innovation must be market-driven and technologically sophisticated, creating a balance between immediate competitive gains and long-term value generation through enhanced production capabilities.

The enterprise restructuring process begins with the critical step of goal formulation. This initial phase carries particular significance because these established objectives will serve as the foundation for subsequent management decisions throughout various stages of the restructuring process.

The monitoring component within the organizational-economic mechanism of innovative enterprise restructuring focuses on evaluating the degree to which primary restructuring objectives have been achieved. The outcomes can be categorized into two main results: complete achievement of goals or failure to reach the intended objectives. In cases where goals are either partially met or entirely unfulfilled, management must make additional decisions that objectively necessitate the continuation of the restructuring process.

This systematic approach to monitoring and evaluation ensures that the restructuring process remains aligned with its original objectives while providing clear indicators for when adjustments or extensions to the process are necessary. The ability to accurately assess goal achievement and make corresponding adjustments is crucial for the overall success of the restructuring initiative, allowing organizations to maintain focus on their transformation objectives while remaining flexible enough to adapt their approach when needed.

In summary, an organizational and economic mechanism is not a static system. It's a dynamic system influenced by various internal and external factors. As a result, each enterprise needs a unique mechanism tailored to its specific goals, resources, and innovative capacity. This mechanism must consider all aspects, from setting restructuring objectives to implementing the restructuring program.

The implementation of innovations during enterprise restructuring is driven by the industrial company's need to adapt to changes in the external economic environment and ensure sustainable development through innovative technologies. Innovation-based restructuring represents a comprehensive system of measures that transform production into a new state aligned with the objective requirements of its innovative and socio-economic development. This transformation primarily involves technical modernization of production facilities using advanced technological foundations, including resource-saving technologies and smart manufacturing solutions. The process extends beyond mere technological upgrades to encompass structural transformations aimed at production optimization, reorganization of production management systems, and personnel management enhancement. These

changes collectively work toward improving the enterprise's efficiency, market competitiveness, and long-term sustainability in an increasingly dynamic business environment. Modern restructuring approaches also emphasize digital transformation, integration of Industry 4.0 principles, and the development of agile organizational structures that can quickly respond to market changes while maintaining operational excellence. Since innovative restructuring is a subset of general restructuring, it is essential to first analyze whether a company possesses restructuring potential at all and determine which development strategy would be most appropriate based on its level. The restructuring potential of an enterprise can be defined as an integrated system of financial, human, production, and innovative resources, along with both evident and latent capabilities. This potential determines and ensures the company's readiness and ability to develop and implement a restructuring program necessary for ensuring effective business operations in alignment with both strategic and tactical development plans.

The concept of restructuring potential encompasses not only tangible assets but also includes organizational culture, management effectiveness, market position, and technological adaptability. A comprehensive assessment of restructuring potential should evaluate the company's: current market competitiveness, financial stability and liquidity, technical and technological capabilities, human capital quality and adaptability, innovation capacity and R&D capabilities, operational flexibility and efficiency.

This holistic approach helps determine whether the enterprise has sufficient capacity to undergo successful restructuring and guides the selection of appropriate development strategies that match the organization's capabilities and resources.

Each developmental stage of an enterprise is intrinsically linked to the realization of specific potential that emerges from qualitative transformations within the organization and the establishment of new operational methods resulting from overcoming both internal and external challenges. Based on this understanding, we propose categorizing restructuring approaches according to the level of an enterprise's restructuring potential into three distinct types: crisis restructuring, adaptive restructuring, and innovative restructuring.

The crisis restructuring typically addresses immediate survival needs and fundamental operational issues, while adaptive restructuring focuses on adjusting to market changes and maintaining competitive position. Innovative restructuring, being the most advanced form, aims at breakthrough improvements and strategic transformation of the business model. To determine the appropriateness of implementing innovative restructuring, it is essential to conduct a comprehensive assessment of the organization's restructuring potential, which should examine not only current capabilities but also future growth opportunities (figure 5). This

evaluation process should integrate multiple dimensions including financial stability, technological readiness, human capital development, market positioning, and innovation capacity. The assessment results provide crucial insights for strategic decision-making and help determine whether the organization is prepared for the substantial changes that innovative restructuring entails.

In our opinion, one of the crucial stages in determining the feasibility of innovative restructuring is the assessment of an enterprise's restructuring potential, which involves executing a series of sequential analytical steps. The synthesis of theoretical approaches and original insights regarding restructuring potential assessment indicates that evaluation based on a functional approach is most appropriate and effective.

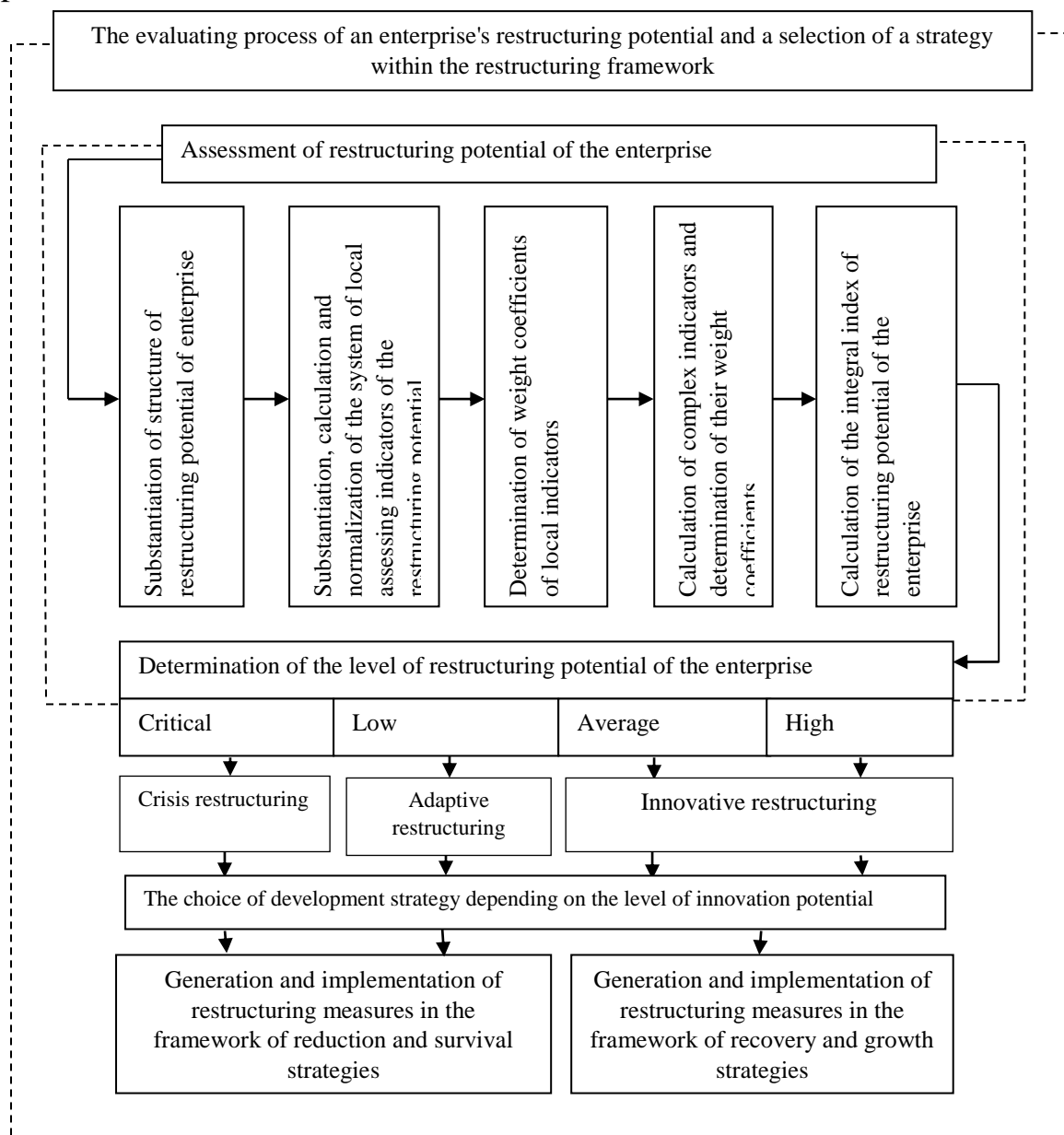


Figure 5. The process of evaluation of the enterprise's restructuring potential and selection of a strategy within the restructuring

The framework for measuring restructuring potential in an integrated dimension is fundamentally based on its structure, which comprises several interconnected components: production potential (Kp), financial potential (Kf), human resource potential (Kh), marketing potential (Km), and investment-innovation potential (Ki). Each of these components contributes uniquely to the overall restructuring capacity of the organization. The production potential reflects the enterprise's technical and technological capabilities, operational efficiency, and production flexibility. Financial potential encompasses the company's ability to generate and manage financial resources effectively, including working capital management and investment capacity. Human resource potential evaluates the workforce's skills, adaptability, and readiness for change. Marketing potential assesses the organization's market position, brand strength, and ability to identify and capitalize on market opportunities. Finally, investment-innovation potential measures the company's capacity for technological advancement, R&D capabilities, and ability to implement innovative solutions.

This comprehensive evaluation framework enables organizations to make informed decisions about implementing innovative restructuring strategies while considering all critical aspects of their business operations and capabilities. The integrated approach helps identify strengths and weaknesses across different functional areas, providing a solid foundation for strategic planning and implementation of restructuring initiatives.

The proposed components most effectively structure the enterprise's available resources, systems, and evaluation methods. Their efficient utilization creates the necessary preconditions for ensuring competitiveness, solvency, profitability, and ultimately achieving long-term restructuring objectives. When considering the industry-specific characteristics of industrial enterprises, it becomes evident that financial, production, and human resource components carry the greatest weight in the overall elemental structure of enterprise potential. These key components are continuously subject to strong influences from both external and internal factors.

In the context of industrial enterprises, the financial component encompasses the ability to maintain stable cash flows, manage debt effectively, and allocate resources for development initiatives. The production component reflects technological capabilities, equipment efficiency, and production process optimization. The human resource component represents the workforce's skills, expertise, and adaptability to change. These three fundamental elements are particularly critical in industrial settings due to the capital-intensive nature of operations, the complexity of manufacturing processes, and the importance of skilled labor.

External factors affecting these components include market conditions,

economic cycles, regulatory requirements, and technological advancements, while internal factors comprise management effectiveness, organizational culture, operational efficiency, and innovation capacity. Understanding the interplay between these components and their influencing factors is crucial for developing effective restructuring strategies that can enhance the enterprise's competitive position and ensure sustainable development in challenging market conditions.

Financial potential stands as one of the most crucial and central elements within the structure of an enterprise's restructuring potential. In essence, financial potential encompasses both existing and prospective capabilities of an enterprise to mobilize its own financial resources, and when necessary, borrowed funds, along with their allocation and utilization aimed at ensuring sustainable, dynamic, and balanced organizational development. The scope of financial potential reflects an entity's financial strength or its capacity to participate in creating material goods and providing services.

Financial potential effectively establishes development boundaries and serves as the foundational source for forming functional components of restructuring potential. This crucial element determines not only the current operational capabilities but also shapes the organization's strategic flexibility and growth prospects. The assessment of financial potential primarily relies on financial indicators that serve as expressions of enterprise development and predictive indicators for future growth trajectories. These metrics comprehensively evaluate various aspects including financial stability, solvency, profitability, and the condition and structure of enterprise assets.

In contemporary business environments, financial potential assessment has evolved to incorporate more sophisticated analytical approaches, including stress testing, scenario analysis, and advanced financial modeling. These methods help organizations better understand their financial resilience and adaptive capacity in facing market uncertainties. The evaluation process also considers the organization's ability to access capital markets, maintain optimal capital structure, manage working capital effectively, and generate sustainable cash flows. Furthermore, modern financial potential assessment increasingly integrates non-traditional metrics such as intellectual capital valuation, brand equity, and sustainability performance indicators, recognizing their growing importance in determining an organization's overall financial strength and future development capabilities.

Production potential plays a pivotal role in industrial enterprises, functioning as a complex, dynamic system that integrates all company resources and embodies a significant portion of the enterprise's restructuring potential in the manufacturing process. The formation of production potential is essential for leveraging both evident and latent enterprise capabilities in utilizing production factors to achieve maximum



possible output of products and services, while simultaneously pursuing organizational objectives in manufacturing competitive products.

Production potential defines the technical and technological development vector of an industrial enterprise, enabling growth opportunities in production capacity, quality enhancement, and product range expansion. To optimize production efficiency, enterprises must fully utilize their production potential by implementing innovative technologies and equipment that meet contemporary standards. In modern conditions, this includes advanced manufacturing systems, automation technologies, and digital transformation initiatives that can significantly enhance operational efficiency.

A particularly crucial strategic direction for industrial enterprises involves shifting focus from material-intensive innovations toward knowledge-intensive innovations. This strategic reorientation enables comprehensive utilization of existing raw material bases and new material types while ensuring waste disposal complies with society's environmental requirements for manufacturers. This approach encompasses smart manufacturing principles, sustainable production methods, and circular economy concepts.

The modern interpretation of production potential has evolved to include aspects of digital transformation, such as Industrial Internet of Things (IIoT) implementation, artificial intelligence applications in manufacturing processes, and predictive maintenance systems. Furthermore, it increasingly emphasizes sustainable production practices, energy efficiency, and carbon footprint reduction while maintaining high productivity levels. This evolved understanding recognizes that production potential must balance traditional manufacturing capabilities with environmental responsibility and technological advancement, creating a framework for sustainable competitive advantage in the global marketplace.

The human resource potential of an enterprise comprehensively characterizes the composition and qualification levels of management personnel, as well as the methodological, organizational, and technical support for managerial activities. In the context of innovative development, this potential increasingly depends on the organization's intellectual capital - the collective intellectual capabilities of employees and the opportunities for their development and utilization.

Effective utilization of human resource potential represents a strategic approach to personnel management, reflecting employee qualifications, workforce quality, retraining capabilities, and the system of labor organization and social relations within the enterprise. In today's knowledge-based economy, this extends to developing digital literacy, adaptability to technological change, and continuous learning capabilities.

The personnel component of organizational potential determines the capacity

for generating and embracing new ideas, innovation concepts, and their transformation into new technologies, designs, and organizational and management solutions. Modern industrial enterprises require specialists with advanced professional training and creative abilities who can apply their knowledge and skills to produce new, practically-oriented knowledge and transform it into market-relevant innovations. This increasingly includes competencies in digital technologies, data analytics, and cross-functional collaboration.

In the contemporary business environment, human resource potential has evolved to encompass additional dimensions such as emotional intelligence, cultural competency, and virtual collaboration skills. Organizations now focus on developing adaptive leadership capabilities, fostering innovation mindsets, and creating inclusive work environments that maximize diverse talent contributions. The concept also extends to building resilient teams capable of operating in volatile, uncertain environments, emphasizing both technical expertise and soft skills such as problem-solving, critical thinking, and effective communication. Furthermore, successful organizations increasingly recognize the importance of work-life balance, mental health support, and flexible working arrangements in maximizing human resource potential.

Marketing potential encompasses the comprehensive set of enterprise characteristics related to sales, promotion, and adaptation of existing product lines within market conditions, aimed at ensuring company revenue and achieving strategic objectives. It characterizes the opportunities for strengthening and expanding the enterprise's market position while reflecting the prospective level of competitiveness.

In today's dynamic business environment, marketing potential extends beyond traditional marketing capabilities to include digital marketing prowess, customer relationship management, and market intelligence capabilities. It represents an organization's ability to identify and capitalize on market opportunities, develop strong brand equity, and create sustainable competitive advantages through effective market positioning and customer value proposition development.

The concept of marketing potential is intrinsically linked to competitiveness through various dimensions: market sensing capabilities that allow early detection of emerging trends and customer needs; adaptive marketing strategies that enable quick response to market changes; and innovative approaches to customer engagement across multiple channels. Modern marketing potential increasingly incorporates data analytics capabilities, artificial intelligence-driven marketing automation, and personalization strategies that enhance customer experience and brand loyalty.

Furthermore, marketing potential in contemporary business practice encompasses sustainability marketing, social media presence, and digital transformation capabilities. It reflects an organization's ability to build and maintain

strong customer relationships through omnichannel marketing approaches, create compelling digital experiences, and leverage marketing analytics for decision-making. The competitive edge derived from strong marketing potential is manifested in superior market share, customer loyalty, brand recognition, and the ability to command premium pricing through effective differentiation strategies. This comprehensive approach to marketing potential enables organizations to not only survive but thrive in increasingly competitive global markets by creating and sustaining unique value propositions that resonate with target customers.

Currently, most Ukrainian enterprises face challenges in maintaining global market competitiveness, highlighting the critical need for new investment attraction and implementation of innovative processes across all production spheres. Consequently, developing sufficient investment and innovation potential should play a fundamental role in Ukrainian enterprises' operations and strategic development.

The investment component within the structure of enterprise's investment-innovation potential is characterized by its investment attractiveness to external investors and the availability of internal investment resources (capability to invest capital for future growth). Investment potential assessment should comprehensively consider the enterprise's ability to accumulate necessary investment resources and deploy them effectively. This dual nature makes it both an outcome of efficient utilization of enterprise capabilities and a driving factor for further development.

The innovation component within the investment-innovation potential structure indicates the enterprise's readiness to implement strategic innovative changes. Through this component, organizations can respond dynamically to external environmental changes by making necessary internal adaptations. This responsiveness becomes increasingly critical in today's rapidly evolving global marketplace, where competitive advantage often derives from innovation capacity and speed-to-market capabilities.

In the context of global competitiveness, modern enterprises must develop sophisticated approaches to managing their investment-innovation potential. This includes establishing robust innovation management systems, creating effective technology transfer mechanisms, and developing strategic partnerships for research and development. The assessment of investment-innovation potential becomes particularly crucial in restructuring strategy development, as it determines an organization's capacity to implement transformative changes and compete effectively in international markets.

Furthermore, in today's digital economy, investment-innovation potential increasingly encompasses capabilities in emerging technologies such as artificial intelligence, Internet of Things, and advanced manufacturing systems. Successful enterprises must balance traditional investment considerations with opportunities in

digital transformation, sustainable technologies, and knowledge-based innovations. This comprehensive approach to investment-innovation potential development enables organizations to enhance their competitive position through technological leadership, product differentiation, and operational excellence, while simultaneously addressing sustainability challenges and meeting evolving customer expectations.

All components of an enterprise's restructuring potential are intrinsically interconnected, making it crucial to identify organizational strengths and weaknesses while developing an optimal production structure to achieve synergistic effects in pursuing strategic objectives. This interconnectedness creates a complex system where changes in one component inevitably influence others, requiring a holistic approach to restructuring management.

In modern business environments, the synergistic interaction between different components of restructuring potential becomes increasingly significant for achieving competitive advantage. This systemic approach recognizes that financial potential supports technological investments, which in turn enhance production capabilities and market positioning. Similarly, human resource potential enables innovation, while marketing potential helps capitalize on new capabilities developed through restructuring initiatives.

The optimization of these interconnected components requires sophisticated analytical approaches that consider both quantitative and qualitative factors. Advanced management methodologies, such as balanced scorecard systems and integrated performance management frameworks, help organizations monitor and optimize the interaction between different potential components. The achievement of synergistic effects often involves strategic alignment of various organizational subsystems, including operational processes, management systems, and organizational culture.

Furthermore, in today's digital transformation era, the integration of various potential components must consider technological interconnectedness and data-driven decision-making capabilities. Organizations need to develop dynamic capabilities that enable them to reconfigure their resource base in response to changing market conditions while maintaining operational efficiency. This includes building resilient supply chains, implementing agile management practices, and fostering innovation ecosystems that leverage both internal capabilities and external partnerships. The ultimate goal is to create a harmonized system where all components of restructuring potential work together seamlessly to enhance organizational performance, competitive position, and long-term sustainability in an increasingly complex business environment.

The researchers propose determining an enterprise's restructuring potential level through calculating an integrated indicator that combines both index-based and

expert evaluation methods. Analysis of existing potential assessment methodologies demonstrates that the application of index methods is both widely adopted and highly effective, as it enables the generation of comparable quantitative indicators that can be utilized for comprehensive characterization of an enterprise's restructuring potential status and its dynamic analysis.

This integrated approach to potential assessment offers several advantages in today's complex business environment. The combination of quantitative indices with expert evaluations provides a more nuanced and comprehensive understanding of restructuring potential, incorporating both measurable metrics and qualitative insights from industry experts. Modern assessment frameworks often enhance this methodology by incorporating advanced analytics and artificial intelligence tools to process complex datasets and identify patterns that might not be immediately apparent through traditional analysis methods.

The quantitative nature of the index-based approach facilitates benchmarking against industry standards and competitors, while also enabling tracking of progress over time. This methodology can be further enhanced by incorporating real-time data analytics, predictive modeling, and scenario analysis capabilities to provide more dynamic and forward-looking assessments of restructuring potential. Furthermore, the inclusion of expert evaluation methods helps capture intangible factors and emerging trends that might not be reflected in historical data.

In contemporary business practice, this assessment approach has evolved to include additional dimensions such as digital maturity indices, innovation capability metrics, and sustainability performance indicators. The methodology can be augmented with machine learning algorithms to improve prediction accuracy and pattern recognition, while maintaining the fundamental benefits of producing comparable quantitative measures. This comprehensive assessment framework enables organizations to make more informed decisions about restructuring initiatives, resource allocation, and strategic planning, while maintaining the ability to track and measure progress toward organizational objectives in a systematic and objective manner.

Based on research by both Ukrainian and international scholars regarding the frequency of usage of enterprise restructuring potential assessment indicators, the authors have proposed a system of metrics for evaluation across its various components. The criteria for developing this measurement system are founded on the principle of employing a minimal yet sufficient number of assessment indicators for enterprise restructuring potential. These carefully selected indicators comprehensively cover all aspects of business operations while avoiding redundancy and functional interdependence.

This approach acknowledges the complexity of measuring restructuring

potential while striving for efficiency and clarity in assessment. The methodology ensures that each indicator provides unique insights into different aspects of organizational performance and capability, eliminating overlapping measures that might unnecessarily complicate the evaluation process. The framework is designed to capture essential information about the organization's restructuring capacity without creating excessive administrative burden or data collection requirements.

Modern applications of this assessment framework incorporate emerging business metrics that reflect contemporary challenges and opportunities, such as digital transformation readiness, innovation capacity, and sustainability performance. The system maintains its efficiency by carefully balancing traditional financial and operational metrics with newer indicators that capture evolving business priorities and stakeholder expectations. This balanced approach ensures that the assessment remains relevant and practical while providing comprehensive insights into an organization's restructuring potential across all critical dimensions of business performance.

The selection of non-redundant, independent indicators also facilitates more accurate statistical analysis and decision-making, enabling organizations to better understand their restructuring capabilities and identify specific areas for improvement. This streamlined yet comprehensive approach to assessment supports more effective strategic planning and resource allocation in restructuring initiatives.

The indicators that determine the evaluation of the resultant (integral) performance metric operate on two levels. Each component can be expressed as a partial index or complex indicator of potential, which is determined through various local indicators. The input (local) indicators ( $X_1, X_2$  through  $X_{25}$ ) combine to form generalizing (complex) indicators ( $K_v, K_f, K_m, K_M, K_i$ ). This differentiated approach enables us to obtain both the overall value of the resultant indicator and the intermediate values of the contributing factors. As a result, we can identify problem areas and implement timely measures to strengthen them.

The next step is to justify the selection of the set of local indicators that will be used to assess the state of the restructuring potential components.

Developing an effective system of local evaluation indicators for restructuring potential is one of the most crucial stages in its assessment process. This presents a complex methodological challenge, as the quantity and quality of indicators must be sufficient to provide timely and adequate signals about emerging destabilizing trends within the enterprise. These indicators need to serve as early warning systems while simultaneously avoiding overwhelming the methodology with excessive calculations that could increase processing time and labor intensity.

The selection of indicators must strike a delicate balance: they should enable comprehensive and reliable analysis while allowing for quick data collection and

calculation. This balance is particularly important in today's fast-paced business environment, where decision-making often needs to be both thorough and swift. To achieve this balance, it is advisable to calculate local indicators of an enterprise's restructuring potential using data from public financial statements and statistical information. This approach offers several advantages: it ensures data accessibility, enables prompt determination of the enterprise's restructuring potential level, and facilitates competitive benchmarking through rating assessments in the market environment. Additionally, using publicly available data increases transparency and allows for more standardized comparisons across different enterprises in the same industry.

The selection of specific indicators for each component of restructuring potential was guided by research from leading scholars in the field (as referenced in studies (Bondarchuk, M. K., Bilenska, Ya. R., 2011; Oliynyk, H. Yu., 2012; Lapin, Ye. V., 2007; Telizhenko, A. M., Lapin, E. V., Zhulavskyi, A. J., 2015)). This academic foundation ensures a robust theoretical basis for the assessment framework. The chosen indicators for each component of restructuring potential were carefully selected to provide the most accurate and efficient means of calculating an enterprise's restructuring potential.

These indicators serve a dual purpose: they not only enable rapid assessment but also provide a reliable foundation for management to make informed decisions regarding the possibility of implementing innovative restructuring within the enterprise. The significance of this approach lies in its practical applicability - it bridges the gap between theoretical assessment and actionable business strategy. This methodology is particularly valuable in today's dynamic business environment, where timely and well-informed decision-making can be crucial for organizational success.

The comprehensive list of local indicators used to determine an enterprise's restructuring potential level is detailed in table 3. These indicators have been specifically chosen to provide a holistic view of the organization's restructuring capabilities while maintaining practical feasibility in data collection and analysis.

Following the establishment of the potential structure and the selection of local indicators, the next crucial step involves calculating the local indicators of restructuring potential using primary documentation. This process requires careful attention to data accuracy and consistency in collection methods to ensure reliable results.

The complexity of evaluating «restructuring potential» as a category presents significant challenges due to the presence of quantitative assessments that vary in their dimensions, dynamics, and directional impacts. These variations make direct comparisons particularly challenging and complicate the process of determining a comprehensive result. To address these methodological challenges, the authors

propose implementing a normalization method. This mathematical approach helps standardize diverse indicators into comparable units, enabling more meaningful analysis and interpretation.

Table 3

The system of local indicators for assessing the restructuring potential of enterprises

№	A component of restructuring potential	Indicators	Impact of the indicator		Weight coefficients
			stimulator	destimul-lator	
1	Production potential	X <sub>1</sub> – fixed-asset turnover	+		0.22
		X <sub>2</sub> – deterioration factor of fixed assets		+	0.18
		X <sub>3</sub> – profitability of fixed assets	+		0.21
		X <sub>4</sub> – turnover coefficient of current assets	+		0.22
		X <sub>5</sub> – update coefficient of fixed assets	+		0.17
2	Financial potential	X <sub>6</sub> – coverage coefficient	+		0.16
		X <sub>7</sub> – coefficient of financial leverage		+	0.14
		X <sub>8</sub> – coefficient of autonomy	+		0.16
		X <sub>9</sub> – turnover coefficient of receivable liability	+		0.13
		X <sub>10</sub> – turnover coefficient of credit liability	+		0.14
		X <sub>11</sub> – return on assets	+		0.15
		X <sub>12</sub> – cash-flow ratio to debt capital	+		0.12
3	Labour potential	X <sub>13</sub> – coefficient of personnel turnover		+	0.36
		X <sub>14</sub> – coefficient of return of full pay	+		0.31
		X <sub>15</sub> – average annual output per employee	+		0.33
4	Marketing potential	X <sub>16</sub> – market share	+		0.2
		X <sub>17</sub> – return on sales	+		0.3
		X <sub>18</sub> – rate of growth (decrease) of sales volumes of products	+		0.21
		X <sub>19</sub> – profitability of marketing activities	+		0.29
5	Investment and innovation potential	X <sub>20</sub> – share of long-term financial investments in assets	+		0.15
		X <sub>21</sub> – net cash flow from investment capital	+		0.17
		X <sub>22</sub> – coefficient of cash flows from investing activities	+		0.18
		X <sub>23</sub> – overall (net) profitability of innovations	+		0.18
		X <sub>24</sub> – the coefficient of innovative production	+		0.16
		X <sub>25</sub> – the coefficient of innovative profit	+		0.16

The normalization technique is particularly valuable because it allows for the integration of seemingly disparate metrics into a coherent analytical framework. This



standardization process not only facilitates more accurate comparisons but also enhances the reliability of the overall assessment by eliminating the distorting effects of different measurement scales and units. Furthermore, this approach provides a more robust foundation for decision-making by presenting complex data in a more accessible and comparable format.

Since the calculations utilize only normalized values of indicators, each calculated indicator yields a numerical value that fluctuates within specific boundaries. When establishing the set of local indicators ( $x_i$ ), it is crucial to ensure their informational unidirectionality. This means that all indicators should be aligned in terms of their interpretative meaning and direction of impact.

The normalization process follows a generally accepted approach that involves categorizing indicators into stimulators and destimulators of restructuring potential. This classification is fundamental to understanding how each indicator influences the overall assessment.

Stimulators are indicators that positively correlate with the integral assessment - as they increase, the overall potential increases. Conversely, destimulators have an inverse relationship with the integral assessment - as they increase, the overall potential decreases.

This distinction is particularly important for accurate interpretation of results and subsequent decision-making. The relationship between the integral assessment and stimulator indicators demonstrates a direct correlation, while the relationship with destimulator indicators shows an inverse correlation. Understanding these relationships helps managers and analysts better interpret the results and make more informed decisions about restructuring strategies. This systematic approach to normalization ensures that all indicators, regardless of their original nature, can be meaningfully combined into a comprehensive assessment framework.

Normalization of indicators-stimulators is carried out by the formula:

$$z_i = \frac{X_i - X_{i\min}}{X_{i\max} - X_{i\min}} \quad (1)$$

Normalization of indicators-destimulators is carried out by the formula:

$$z_i = \frac{X_{i\max} - X_i}{X_{i\max} - X_{i\min}} \quad (2)$$

where  $z_i$  – value of the normalized  $i$ -indicator;  $x_i$  – value of the  $i$ -indicator of restructuring potential of the enterprise;  $x_{i\max}$  – the upper threshold of the value of the  $i$ -indicator of restructuring potential of the enterprise;  $x_{i\min}$  – the lower threshold of

the value of the i-indicator of restructuring potential of the enterprise.

In the assessment process, it is essential to establish economically achievable minimum and maximum values for indicators, or their lower and upper boundaries, which are used in analyzing the level of restructuring potential. This boundary setting is crucial for creating realistic and meaningful benchmarks within the analysis framework.

The range of possible values for each indicator can be determined through a comprehensive analysis of local indicators across industrial enterprises. This approach to establishing boundaries provides several advantages: it ensures that the assessment framework is grounded in real-world data, reflects actual industry conditions, and accounts for practical limitations and possibilities within the industrial sector. By analyzing data from multiple enterprises, it becomes possible to identify both typical performance ranges and exceptional achievements that can serve as aspirational targets.

Furthermore, this method of boundary setting helps in creating more nuanced and context-aware assessments. Rather than using arbitrary or theoretical limits, the use of actual industry data ensures that the evaluation framework remains practically relevant and achievable. This approach also allows for periodic updates to these boundaries as industry conditions evolve, making the assessment framework dynamic and responsive to changing business environments. Additionally, comparing an enterprise's indicators against these empirically-derived ranges provides valuable insights into its relative position within the industry and highlights areas for potential improvement.

The next step involves determining and assigning weight coefficients to local indicators of restructuring potential. Due to the fragmentary nature of theoretical research on this topic and significant uncertainty, we will employ the expert assessment method to address this task. The expert assessment methods are distinguished by two key characteristics: first, the scientifically grounded organization of all assessment stages, ensuring effectiveness at each step; second, the application of quantitative methods both in organizing the assessment and in evaluating expert conclusions through formalized processing of their judgments.

At this stage, it is necessary to conduct an expert survey and process its results. To facilitate this expert survey, we developed a questionnaire with questions divided into two distinct sections. The first section includes questions about the relative weights of restructuring potential components, while the second section focuses on determining the weight coefficients for local indicators of the enterprise's restructuring potential.

The number of experts in a group can be determined based on sampling observation theory. Based on the calculations performed, it was established that the

required number of experts in the group should be 12 people. For conducting the expert survey, we decided to create an expert commission consisting of 12 experts who are specialists in financial management, possess a high level of knowledge and experience in evaluating financial and economic activities, and hold managerial positions.

To analyze the consistency of expert opinions, the variance coefficient of concordance (Kendall's coefficient) was utilized. The calculated concordance coefficient of  $W = 0.796$  indicates a high degree of agreement among expert opinions. To evaluate the significance of the concordance coefficient, Pearson's criterion  $\chi^2$  was determined, which confirmed sufficient consistency in expert opinions across all considered factors. The processing of expert opinions was carried out using Expert Choice 2000 software. Through this survey process, we were able to assign specific weight coefficient values to local indicators of individual components of the enterprise's reorganization potential (Table 3).

To proceed with the assessment's diagnostic phase, we must now establish the level of each restructuring capacity component, also known as complex indicators. We can calculate these complex indicators for individual components using a specific formula.

$$K_j = \sum \alpha_{ij} \cdot x_{ij}, \quad (3)$$

where  $K_j$  is complex indicator of the component of the enterprise restructuring capacity;  $\alpha_{ij}$  is the weight coefficient that determines the contribution of  $i$ -indicator to the complex indicator;  $x_j$  is input (local) indicator.

Following the computation of complex indicators, the next task involves selecting weight coefficients for each restructuring capacity component. These coefficients are not arbitrarily assigned but rather determined through expert evaluation based on questionnaire responses (table 4).

Table 4

The Weight Coefficients of the Components of Enterprise Restructuring Capacity

Components of the restructuring capacity	Weight coefficients
Production capacity	0,32
Financial capacity	0,29
Labor capacity	0,19
Marketing capacity	0,12
Investment and innovation capacity	0,08

At the next stage of the methodology, the integrated index of restructuring capacity (*IRP*) is calculated by the formula:

$$I_{pn} = \sum b_j \cdot K_j, \quad (4)$$

where  $b_j$  are the weight coefficients of the components of enterprise restructuring capacity.

The analytical approach to developing a system of indicators for assessing an enterprise's restructuring potential enables not only the determination of its current level but also identifies the most problematic aspects in the functioning of its components and their future development prospects.

An effective monitoring system for both local and integrated indicators, along with the overall restructuring capacity level, greatly enhances the management of enterprise restructuring processes. This system enables organizations to evaluate how well their restructuring capacity aligns with their chosen restructuring type and strategic direction.

The final step is to determine the level of restructuring capacity by interpreting the integrated index using the linguistic characteristics of the interval scale of the levels of restructuring capacity (table 5). The proposed scale is based on the values of the Harrington function that is transformed and supplemented with linguistic expressions. The limit values of the preference scale can be attributed to any level of desirability, at the discretion of the researcher. Therefore, in our opinion, it is necessary to distinguish such levels of restructuring capacity as high, medium, low, and critical.

The restructuring potential's integral index, calculated using the Harrington function, falls between 0 and 1, with values closer to 1 indicating stronger restructuring potential. Specifically, values between 0.8 and 1.00 signify a high level of restructuring potential. Enterprises displaying this high level typically demonstrate effective operational and economic performance, along with sophisticated management systems.

Enterprises demonstrating an average level of restructuring potential typically experience either stability or temporary, localized crises. These organizations are characterized by clear operational objectives and funding sources, ongoing modernization of production and technological capabilities, profitability, independence from external financing, and gradual sales growth. When combined with a well-developed restructuring strategy, this average potential level enables companies to effectively overcome temporary challenges and successfully implement innovative measures.

Table 5

Interval scale of levels of restructuring capacity of industrial enterprises and  
their correspondence to types of restructuring

Level of restructuring capacity	Limits of the level of restructuring capacity	Level characteristics	Type of restructuring
High	0,8 –1,00	Balanced structure of all components of restructuring capacity, sufficiently developed financial, production, and labor capacity, favorable dynamics of marketing and investment and innovation capacity. The close interrelationship of all components is reflected in the synergism effect	Innovation
Medium	0,37 –0,8	The negative impact of certain components of the restructuring capacity on its overall level, which manifests itself in the unstable dynamics of financial results	
Low	0,20 –0,37	Imbalance in the structure of restructuring capacity. Low level of production and financial capacity, sharp decrease in the use of labor, insufficient marketing, investment and innovation capacity	Adaptation
Critical	0 –0,20	The critical level of all components of restructuring capacity, which is determined by low values of the local indicators (less than the regulatory values); characterizes a deep crisis in the enterprise	Crisis

Companies possessing high and medium restructuring potential levels have sufficient resources to implement innovative restructuring initiatives. In contrast, enterprises with low restructuring potential typically exhibit irregular growth patterns and imbalances between accounts receivable and payable. These organizations often struggle with low profitability or occasional losses, declining competitiveness, partial market share loss, minimal investment activity, and limited production innovation capabilities. Such circumstances necessitate a thorough investigation of crisis causes and influencing factors, followed by the implementation of comprehensive emergency improvement measures.

The critical level of restructuring potential is characterized by a disruption in the company's financial stability, low (or critical) level of financial autonomy, minimal liquidity, and unprofitable operations. At this level of potential, it is necessary to implement crisis restructuring, which involves adopting a reduction strategy and typical crisis management tools to prevent the company's bankruptcy.

## Final provisions and proposals

The implementation of the developed algorithm for assessing a company's restructuring potential, based on determining the level and calculating the integral indicator of restructuring potential, will significantly improve the management of innovative restructuring in an industrial enterprise and enhance its competitive position in the market. This comprehensive approach will enable continuous monitoring of changes and evaluation of the restructuring potential status, identify the company's weaknesses and strengths relative to competitors, and make informed decisions regarding the direction and intensity of implementing recovery and innovative transformations. By implementing this algorithm, companies can better respond to market challenges, strengthen their competitive advantages, and develop sustainable competitive strategies through targeted restructuring efforts. This systematic evaluation will also help in benchmarking against industry leaders and adapting to changing market conditions while maintaining or improving the company's market position.

The comprehensive use of methods for constructing an integral indicator combined with cluster analysis has confirmed the reliability and informativeness of the restructuring potential assessment methodology. The results of this analysis have become the foundation for developing specific restructuring strategies for each group of enterprises (table 6).

Table 6

### Choosing a strategy for each group of companies depending on the level of restructuring capacity

Level of restructuring capacity	Type of restructuring	Restructuring strategy option	Goal	Main directions of restructuring measures
Critical	Crisis	Contraction	Exit from the crisis, bankruptcy prevention	Scaling down the activities: optimization of the number of employees, sale of illiquid assets and excess inventory, debt management. Strategic alternative (negative scenario) is the liquidation of business in order to restore and to increase it in the long term under favorable conditions
Low	Adaption	Survival (maintenance of current operation)	Crisis prevention, timely adaptation of the enterprise to changes in the environment	Spatial diversification: development of new domestic and foreign markets; product diversification: development of new products, both similar and different. Optimization of composition and structure of external sources of financing, optimization of production processes, improvement of HR management

Level of restructuring capacity	Type of restructuring	Restructuring strategy option	Goal	Main directions of restructuring measures
Medium	Innovation	Recovery (capacity building for innovation development)	Increase in the level of competitiveness, increase in profitability	Expansion of production facilities. Optimization of restructuring capacity. Development of basic innovations in production and organizational and managerial activities.
High	Innovation	Growth	Market leader, capital expansion	Technological leadership (intensive R&D works, development of basic and radical innovations); protection of innovation capacity; winning of a new market; takeover of other enterprises. Continuous increase in innovation resources, creation of strategic alliances

The scientific and methodological tools for assessing and analyzing an enterprise's restructuring potential have been improved. Unlike existing approaches, this enhanced methodology is based on calculating a system of local indicators and an integral indicator that takes into account the functional components of restructuring potential. The comprehensive application of methods for constructing the integral indicator combined with cluster analysis validates the reliability and informativeness of the restructuring potential assessment.

The implementation of innovative enterprise restructuring will enable achieving positive results in the company's financial and economic position, allowing it to adapt to changing external environmental factors and ensure sustainable economic development through several key mechanisms: introduction of advanced technologies; increased share of knowledge-intensive, competitive innovative products; growth in intellectual services in the industrial sector; appropriate changes in the structure of both domestic market and export products.

These transformations ultimately aim to strengthen the competitiveness of Ukrainian enterprises' products.

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# DOSKONALENIE TECHNOLOGII ZARZĄDZANIA PRZEDSIĘBIORSTWA PRODUKCYJNEGO ŚRODKAMI DIGITALIZACJI

## Wstęp

We współczesnym środowisku biznesowym globalizacja wymaga skutecznej integracji technologii biznesowych i zarządczych opartych na procesach i narzędziach cyfrowych. W przypadku organizacji zmiany zachodzą w strukturach i ich bezpośrednim otoczeniu biznesowym, przyspieszając dezaktualizację obecnego modelu biznesowego. Technologie cyfrowe odgrywają kluczową rolę w tworzeniu i wzmacnianiu zakłóceń zachodzących w społeczeństwie i na poziomie przemysłowym (Aström *ets*, 2022). W obliczu wyzwań i zagrożeń rynkowych kierownictwo organizacji jest zmuszone do refleksji poprzez wykorzystanie technologii cyfrowych i sztucznej inteligencji do zmiany sposobu tworzenia wartości i ważności technologii zarządzania, aby sprostać wymaganiom czasów.

Cechy, istota, elementy, klasyfikacje technologii zarządczych zostały zbadane przez naukowców O. Babchynska, V. Vasylenko, T. Halias, O. Yevseitseva, T. Lutska, V. Polishchuk, V. Fedorenko i innych. Zagadnienia związane z rozprzestrzenianiem się i rozwojem procesów cyfryzacji biznesu i różnych sfer działalności człowieka były badane przez zagranicznych i krajowych naukowców, w tym: Golyuk V., Gorobets N., Dergachova V., Koleshnya Y., Lapin A., Krasnomovets P., Oleniuk D., Annarelli A., Battistella C., Aström J., Bianchi M., Croce A., Reim W., Yoo WS i inni. Pozostaje jednak wiele pytań dotyczących implikacji tych możliwości i czynników strategicznych niezbędnych do rozwoju technologii zarządzania w kontekście cyfryzacji biznesu. Ten niedostatecznie zbadany obszar zarządzania wymaga dalszych badań. Charakter możliwości, które determinują skuteczność technologii zarządzania opartych na cyfryzacji, pozostaje kontrowersyjny.

Celem niniejszego opracowania jest zdefiniowanie podstaw teoretycznych i sformułowanie praktycznych rekomendacji dla rozwoju technologii zarządzania w kontekście cyfryzacji gospodarki na przykładzie konkretnego przedsiębiorstwa produkcyjnego.

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Przedmiotem badań są procesy zarządzania przedsiębiorstwem, technologie zarządzania oraz procesy cyfryzacji procesów biznesowych przedsiębiorstw. Przedmiotem badań są narzędzia, metody, podejścia do rozwoju technologii zarządzania przedsiębiorstwem produkcyjnym w językach cyfryzacji gospodarki.

### **Metody badawcze**

W artykule wykorzystano ogólne metody naukowe analizy i syntezy, systematyzacji, porównania; specjalne metody analizy ekonomicznej, metody eksperckie, metodę Harringtona - do oceny poziomu technologii zarządzania w Prywatnej Spółce Akcyjnej „Zakład Maszyn Agrotechnicznych” (zwanej dalej „Agromash”). Podstawą informacyjną badania są prace naukowe krajowych i zagranicznych naukowców na temat rozwoju technologii zarządzania opartych na technologiach cyfrowych, materiały konferencyjne, źródła zasobów internetowych, dane statystyczne, informacje ze sprawozdań finansowych Agromash za lata 2019-2023.

### **Prezentacja teoretycznych podstaw cyfryzacji zarządzania**

Termin „technologia” jest tradycyjnie kojarzony z inżynierią, produkcją przemysłową i technologią informacyjną i jest związany ze zbiorem wiedzy naukowej i inżynierskiej zawartej w postaci środków pracy, metod pracy nad czynnikami produkcji w ich kombinacji oraz różnorodności wymaganej do tworzenia produktów. Pod tym względem technologie zarządzania są związane z „technologizacją” zarządzania, przedstawieniem procesu zarządzania jako zestawu operacji i procedur, których wdrożenie jest jasno uregulowane i znormalizowane.

Taka interpretacja technologii, naszym zdaniem, ma niewielki związek z pierwotnym znaczeniem tego terminu (od greckich słów technē - sztuka, umiejętność i logos - doktryna), zgodnie z którym technologia zarządzania powinna oznaczać umiejętności menedżerskie, sztukę, a nie proces produkcyjny. Biorąc pod uwagę specyfikę działalności menedżerskiej w kontekście jej komputeryzacji, O. Babchynska i T. Halias, na podstawie analizy psychologicznej, identyfikują szereg osobliwości działalności menedżerskiej, które są zasadniczo ważne dla komputeryzacji (technologizacji) tego rodzaju działalności:

- wysoki stopień swobody działania i wyboru środków aktywności;
- wyraźny i zróżnicowany charakter interakcji grupowych;
- konieczność uwzględnienia specyfiki relacji i interakcji między podmiotami indywidualnymi, grupowymi, organizacyjnymi i innymi;
- wysoka odpowiedzialność osobista i wysokie koszty błędnych działań;
- wysokie wymagania wobec ważnych zawodowo cech menedżerów;
- znaczenie organizowania ciągłego uczenia się i rozwoju w zmieniającym się środowisku zarządzania;
- znaczenie procedur samostanowienia;

- wysokie znaczenie zapewnienia bezpieczeństwa psychologicznego (informacyjnego i psychologicznego) oraz szereg innych cech (Babchynska & Halias, 2010).

Technologia zarządzania jako proces charakteryzuje się następującymi cechami:

- dynamizm - wiąże się z realizacją, wykonywaniem procesów, ruchów, działań; w dziedzinie zarządzania organizacją rozważane są procesy produkcyjne, fizjologiczne, menedżerskie, twórcze;

- specyficzność - obecność wskaźników osiągnięcia określonych wyników tych procesów i ich wkład w realizację ogólnego celu;

- materialne uwarunkowanie - związane z manifestacją technologii w postaci trzech komponentów: przedmiotów, narzędzi pracy i procesów pracy;

- logiczność - wykonywanie operacji technologicznych, działań i ruchów odbywa się w ustalonej kolejności i jest uporządkowane w czasie i przestrzeni.

Technologie mają również szereg nieodłącznych cech:

- podzielność - na powiązane ze sobą procedury, operacje, etapy, fazy. Procedura to zestaw praktycznych działań (operacji), które realizują określony główny proces (fazę, etap) zgodnie z istotą technologii. Operacja jest praktycznym działaniem polegającym na rozwiązaniu określonego zadania w ramach określonej procedury;

- jednoznaczność - czyli niedopuszczalność odchylenia od wcześniej zdefiniowanych parametrów, zestawu operacji lub etapów.

Powyższe cechy są uniwersalne i charakterystyczne dla każdego rodzaju technologii, w tym technologii produktowych, procesowych i zarządczych. Ogólnie rzecz biorąc, technologie zarządzania to zestaw metod, procesów zarządzania, sposobów działań zarządczych, naukowo opisanych i uzasadnionych decyzji zarządczych. Nie są one niezależne od innych rodzajów technologii, ale wchodzą z nimi w interakcje w różnych formach. Niektórzy autorzy, w szczególności T. Łucka, wyróżniają w tym zakresie różne poziomy zaangażowania technologii zarządzania w procesowe technologie produkcji:

1. Technologie produkcji procesowej ucieleśnione w wyrobach gotowych i towarach;

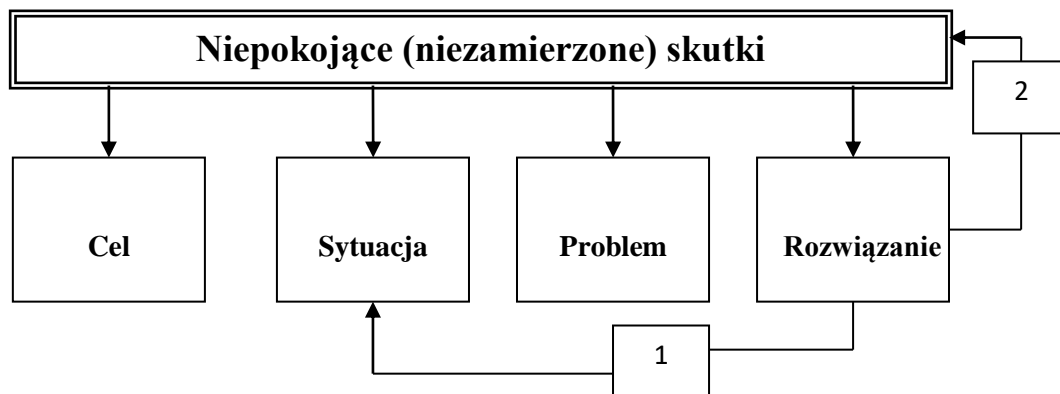
2. Technologie produkcji procesowej wspierane przez niektóre technologie organizacyjne i zarządcze;

3. Technologie organizacyjne i zarządzania wspierane przez niektóre technologie procesowe;

4. „Czyste” technologie menedżerskie i organizacyjne (Lutska, 2009, 38).

Ogólne spojrzenie na organizację pozwala nam rozróżnić docelowe technologie zarządzania (DTZ) oraz podrzędne i interakcyjne technologie

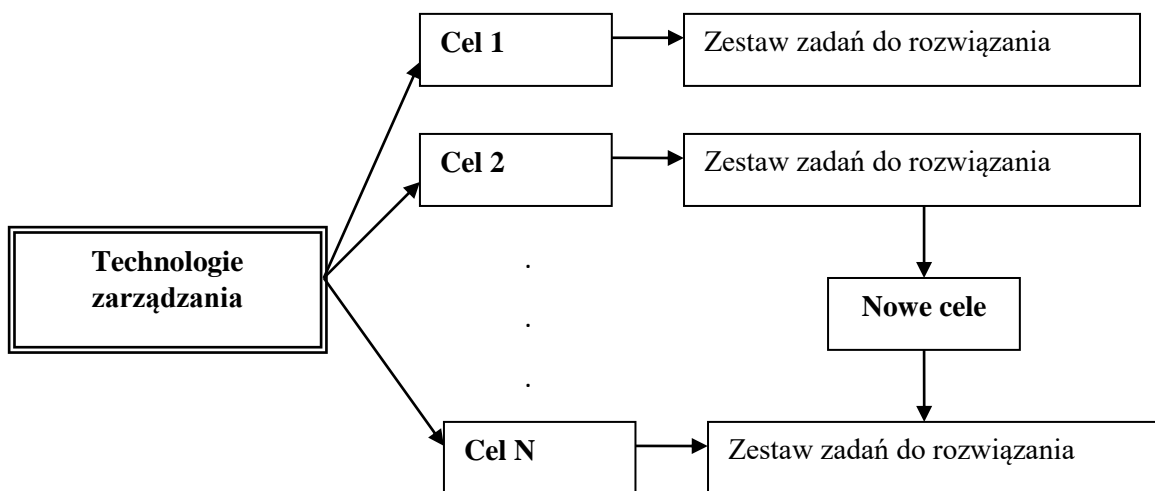
zarządzania procesami (TZP) (Fedorenko i in., 2007). Te pierwsze (DTZ) określają zestaw technologii zarządzania procesami (TZP). Oznacza to, że najpierw menedżer określa docelową technologię zarządzania, a następnie - odpowiedni zestaw technologii procesowych, które służą jako narzędzia do wdrożenia. To właśnie ukierunkowuje menedżerów na zapewnienie zmian, zmianę sytuacji, a nie tylko przezwyciężenie negatywnych czynników (rys. 1).



Rysunek 1. Uogólniony schemat procesu zarządzania (Fedorenko i in., 2007)

Ponieważ technologie zarządzania obejmują prezentację procesu zarządzania jako sekwencji powiązanych ze sobą działań i procesów, konieczne jest stworzenie hierarchii celów i odpowiadających im zadań.

Ponadto cel powinien składać się z co najmniej 2 zadań (patrz rys. 2). Na rysunku 1 pokazano główny kierunek decyzji, a na rysunku 2 - drugi kierunek decyzji.



Rys. 2. Schemat dezagregacji zadań w ramach wdrażania technologii zarządzania (Fedorenko i in., 2007)

W zależności od stopnia regulacji, technologie TP tworzą technologie inicjatywno-celowe, programowo-celowe i regulacyjne. Technologia ukierunkowana na inicjatywę opiera się na wydawaniu zadań bez określania środków i metod ich realizacji; takie technologie są przeznaczone dla inicjatywnych i profesjonalnych wykonawców (Lutska, 2009). Technologia ta może być wdrożona w następujących warunkach:

- liczba pracowników w jednostce (organizacji) nie przekracza 10 osób;
- czas realizacji zadań nie przekracza 1 miesiąca;
- personel charakteryzuje się wysokim profesjonalizmem, menedżerowie ufają wykonawcom;
- w strukturze produkcji dominują nowe towary, usługi, informacje lub wiedza;
- zespół charakteryzuje się stabilnymi relacjami nieformalnymi.

Technologia zorientowana na zadania jest dość powszechna w zarządzaniu organizacją i oznacza, że zadania są rozdzielane między wykonawców z określonymi środkami, metodami i czasem na ich realizację. Podczas korzystania z takich technologii przeprowadzana jest pośrednia kontrola nad statusem zadań. Kwalifikacje wykonawcy mają drugorzędne znaczenie; wiodącą rolę odgrywają kwalifikacje menedżera.

Tabela 1 zawiera podsumowanie docelowych technologii zarządzania (DTZ) i warunków ich stosowania (Dubinina et al., 2013).

Tabela 1

Warunki stosowania DTZ w działaniach zarządczych

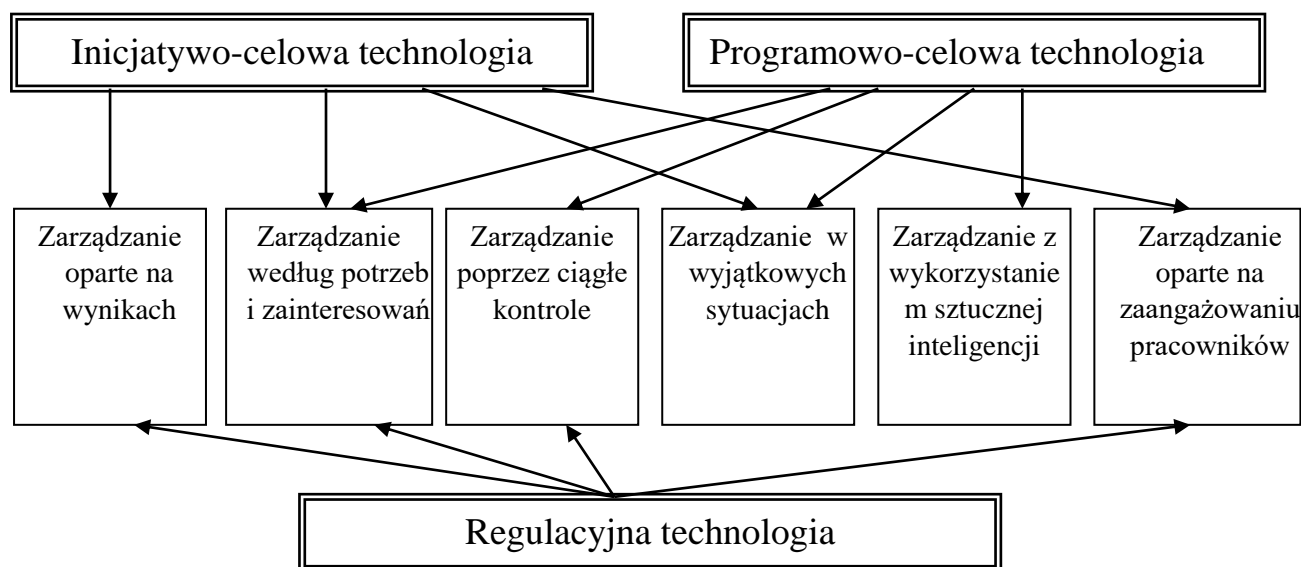
Grupy / formy / wielkość organizacji			Priorytety technologiczne
Mikro-	Organizacje wszelkich form zatrudniające od 5 do 10 pracowników	Produkcja wysokiego ryzyka	Inicjatywno-celowa Regulacyjna Programowo-celowa
		Typowa produkcja	Regulacyjna Programowo-celowa Inicjatywno-celowa
Małe	Spółki, spółdzielnie, jednolite przedsiębiorstwa zatrudniające do 100 pracowników		Programowo-celowa Regulacyjna Inicjatywno-celowa
Średni	Prywatne, publiczne spółki akcyjne zatrudniające 1,0-5,0 tys. pracowników		
Społeczeństwa	Duże stowarzyszenia, grupy finansowe i przemysłowe, państwo, ponad 100 tys. osób		Tylko regulacyjna technologia

Jak wspomniano, docelowa technologia zarządzania powinna być uzupełniona

technologią zarządzania procesem, która jest wybierana spośród możliwych. Należą do nich:

- technologie zarządzania oparte na wynikach;
- technologie zarządzania oparte na zarządzaniu potrzebami i interesami;
- technologie zarządzania pośrednio poprzez ciągłe kontrole i instrukcje;
- technologie zarządzania w sytuacjach specjalnych lub wyjątkowych;
- technologie zarządzania wykorzystujące „sztuczną inteligencję”;
- technologie zarządzania poprzez aktywację działań personelu.

Rysunek 3 przedstawia diagram, który odzwierciedla związek między technologiami zarządzania ukierunkowanymi na inicjatywę, ukierunkowanymi na program i regulacyjnymi.



Rys. 3. Wzajemne powiązania docelowych technologii zarządzania przedsiębiorstwem (Łucka, 2009, 38)

W literaturze naukowej takie technologie jak reengineering, benchmarking, konsulting, platformy e-biznesowe, zautomatyzowane systemy zarządzania oparte na robotyce i sztucznej inteligencji itp. są uważane za nowe nowoczesne technologie zarządzania bezpośrednio związane z procesami cyfryzacji (Fedorenko i in., 2007).

Ogólnie rzecz biorąc, koncepcje „transformacji cyfrowej” lub „cyfryzacji” stają się coraz bardziej powszechne. W literaturze naukowej pojęcia „cyfryzacji” lub „digitalizacji” i „cyfryzacji” mają różne znaczenia. I tak, digitalizacja to proces przekształcania informacji z postaci analogowej na cyfrową bez zmiany pierwotnego procesu, znany również jako cyfryzacja. Digitalizacja to techniczny proces kodowania informacji analogowych w formacie cyfrowym, co oznacza, że zdigitalizowana treść jest programowalna, identyfikowalna i możliwa do



przeniesienia (Weon Sang Yoo & Eunkyu Lee, 2010). Jak słusznie zauważają niektórzy badacze (Calderon-Monge & Ribeiro-Soriano, 2024, 452), cyfryzacja jest zjawiskiem technicznym i nie należy jej mylić z digitalizacją, ponieważ wiąże się ona ze znacznie mniej holistyczną zmianą. Niemniej jednak cyfryzacja znajduje się na pewnym etapie między cyfryzacją a transformacją cyfrową. Wyraźnym przykładem cyfryzacji jest stosowanie podpisów cyfrowych zamiast podpisów odręcznych oraz konwersja tekstów pisanych odręcznie na formaty cyfrowe, takie jak pliki PDF lub pliki graficzne. I odwrotnie, cyfryzacja obejmuje wykorzystanie technologii cyfrowych do przekształcenia modelu biznesowego, tworząc w ten sposób nowe źródła przychodów i możliwości tworzenia wartości (Calderon-Monge & Ribeiro-Soriano, 2024, 470). Jest to istota ewolucji w kierunku cyfrowego przedsiębiorstwa i cyfrowego zarządzania. Przykłady cyfryzacji obejmują natychmiastowe utworzenie konta bankowego z telefonu komórkowego lub kupowanie i sprzedawanie produktów na platformach handlu elektronicznego. Można powiedzieć, że proces cyfryzacji to transformacja informacji z postaci fizycznej do cyfrowej, natomiast digitalizacja to praktyka wykorzystywania technologii w celu usprawnienia procesów biznesowych. Zatem w tym obszarze cyfryzacja odnosi się do informacji, a digitalizacja do procesów.

Pod względem wpływu na organizacje i procesy biznesowe w nich zachodzące, transformacja cyfrowa jest czynnikiem destrukcyjnym, zmieniającym struktury, relacje, klientów i konkurencyjny krajobraz. Firmy mogą wykorzystywać technologie cyfrowe do uruchamiania nowych procesów, usprawniania procesów wewnętrznych w swoich łańcuchach dostaw i otoczeniu oraz opracowywania nowych modeli biznesowych (Bouncken et al., 2021, 8).

Narzędzia cyfrowe, takie jak technologie społecznościowe, mobilne, analityczne i chmurowe (SMAC), napędzają cyfryzację i oferują możliwości zmiany sposobu działania firm (Aström et al., 2022). Media społecznościowe zapewniają firmie widoczność na rynku i nawiązują kontakty z interesariuszami. Sieci mobilne również łączą różne podmioty w ekosystemie biznesowym. Chmura zapewnia dostęp, przechowywanie i wymianę aktualnych informacji, monitorowanie przepływu pracy i zdalną współpracę. Wreszcie, analityka ułatwia zrozumienie potrzeb biznesowych i potrzeb klientów, identyfikowanie możliwości i trendów rynkowych, a także rekomendowanie i dostarczanie usług oraz spersonalizowanej komunikacji.

Technologie cyfrowe są łatwo dostępne dla firm i mogą zwiększyć ich wydajność w opłacalny sposób, pod warunkiem, że ich przyjęciu towarzyszą innowacyjne modele biznesowe lub transformacje tradycyjnego modelu (Aström et al., 2022). Chociaż technologie SMAC przyczyniają się do cyfryzacji, nie jest to tylko postęp techniczny, ale także gospodarczy i społeczny. Cyfryzacja odnosi się do interakcji między technologiami cyfrowymi a procesami społecznymi i

instytucjonalnymi, które przekształcają te technologie w technologie infrastrukturalne i wpływają na społeczeństwo i gospodarkę, co sprzyja łączności, mobilności, szybkości, wirtualizacji, zanikowi granic, wzajemnym połączeniom, przejrzystości rynku i konkurencji.

Transformacje cyfrowe obejmują systemowe zmiany organizacyjne spowodowane przez technologie cyfrowe, a w rezultacie głębokie zmiany w strategiach i procedurach biznesowych. Cyfryzacja wiąże się jednak z istotnymi zmianami w strukturach socjotechnicznych, które są rekonfigurowane poprzez kwestionowanie założeń leżących u podstaw rozwoju i wykorzystania technologii cyfrowych (Weon Sang Yoo & Eunkyue Lee, 2010). W związku z tym procesy cyfryzacji są naturalnie związane z tematem zmiany organizacyjnej, która jest uważana za „różnicę w formie, jakości lub stanie w czasie w obiekcie organizacyjnym” (de Ven & Poole, 1995, 512). Znaczna uwaga poświęcana technologiom cyfrowym w biznesie i zarządzaniu wynika z faktu, że są one zintegrowane w ich wpływie na aspekty organizacyjne organizacji i podejmowanie decyzji związanych z wdrażaniem strategii firm i korporacji, przepływem zasobów, przepływem procesów, charakterem tworzenia wartości i ogólnie kulturą korporacyjną. Warto zauważyć, że cyfryzacja jest narzędziem do rozbijania starych produktywnych przemysłowych ekosystemów biznesowych, które są niezwykle scentralizowane i biurokratyczne, oraz do tworzenia elastycznych ekosystemów jako demokratycznie zbudowanych sieci biznesowych. W rzeczywistości zmiana paradygmatów biznesowych definiuje istotę rewolucji przemysłowej lub Przemysłu 4.0.

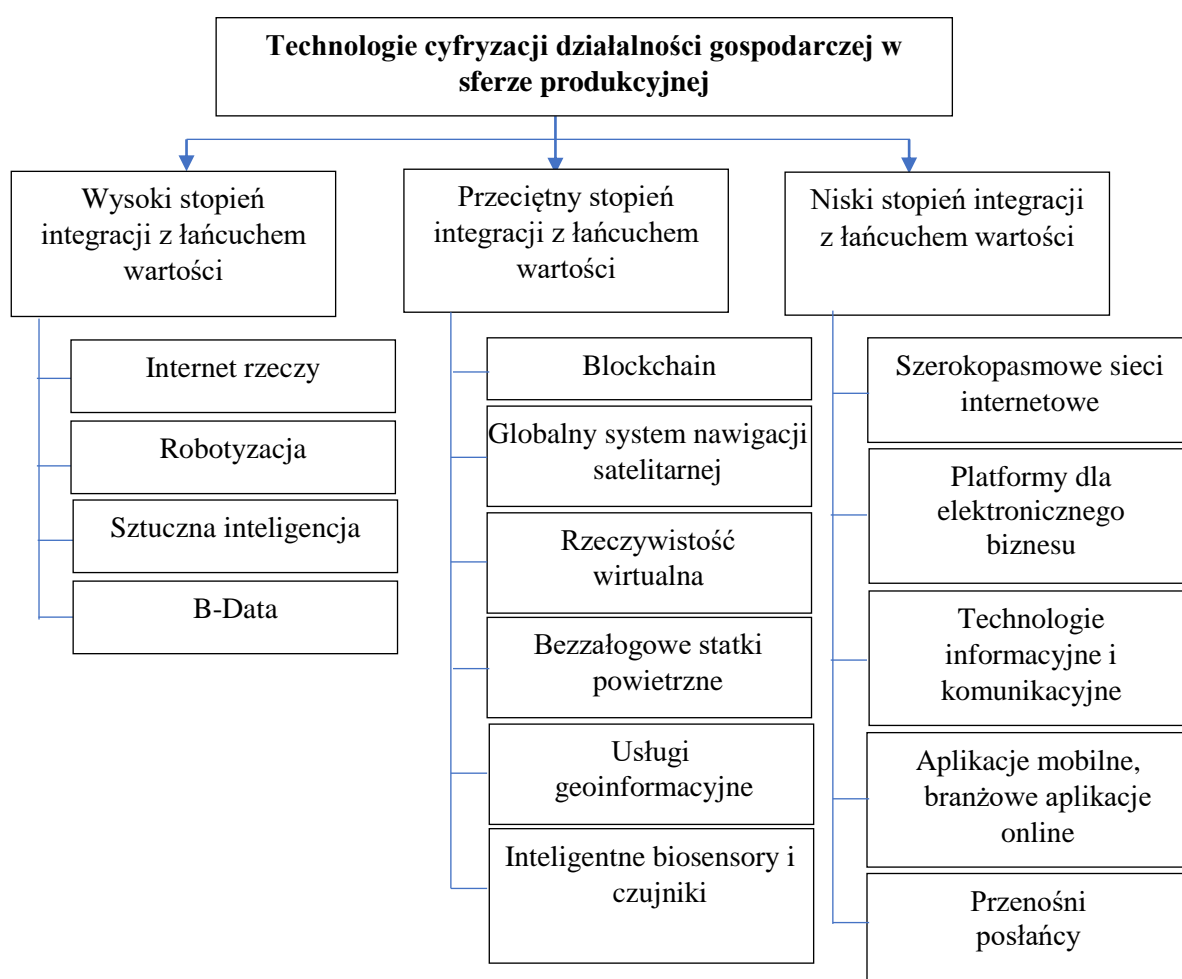
W kontekście czwartej rewolucji przemysłowej inteligentne obiekty fizyczne, zdecentralizowane podsystemy, a nawet komponenty ludzkie są doskonale zintegrowane w kompatybilny, hiperpołączony i zdecentralizowany system produkcyjny, który może dostosowywać się w czasie rzeczywistym i autonomicznie do zmian środowiskowych, co jest niezwykle ważne dla przedsiębiorstw w zmieniającym się, niestabilnym środowisku podczas globalnych transformacji. Słusznie twierdzi się, że najważniejszym krytycznym czynnikiem sukcesu w środowisku czwartej rewolucji przemysłowej jest „zarządzanie danymi”, a zakres technologii cyfrowych wykracza poza indywidualne struktury, w tym pionową integrację systemów produkcyjnych i poziomą integrację partnerów w jeden łańcuch wartości (de Ven & Poole, 1995, 512). Rodzaje technologii cyfryzacji w sektorze produkcyjnym przedstawiono na rys. 4.

Na przykład robotyka jest formą automatyzacji procesów lub systemów przy użyciu urządzeń zrobotyzowanych. Sztuczna inteligencja (AI) - w najszerszym znaczeniu - to system, który działa z wiedzą poprzez ukształtowaną rzeczywistość

wirtualną, która jest narzędziem uczenia się dla sztucznej inteligencji; która jest w stanie podejmować decyzje prawie jak człowiek (Krasnomovets, 2022).

W oparciu o powyższe, główne obszary rozwoju technologii zarządzania opartych na cyfryzacji są następujące

- zarządzanie procesami biznesowymi przedsiębiorstwa w oparciu o elektroniczne zarządzanie dokumentami;
- rozwój procesów informacyjnych przedsiębiorstwa w oparciu o technologie chmurowe;
- usprawnienie procesów księgowych w oparciu o wykorzystanie technologii blockchain i dostępnych narzędzi sztucznej inteligencji;
- usprawnienie procesów decyzyjnych w oparciu o pracę z Big Data i Internetem Rzeczy.

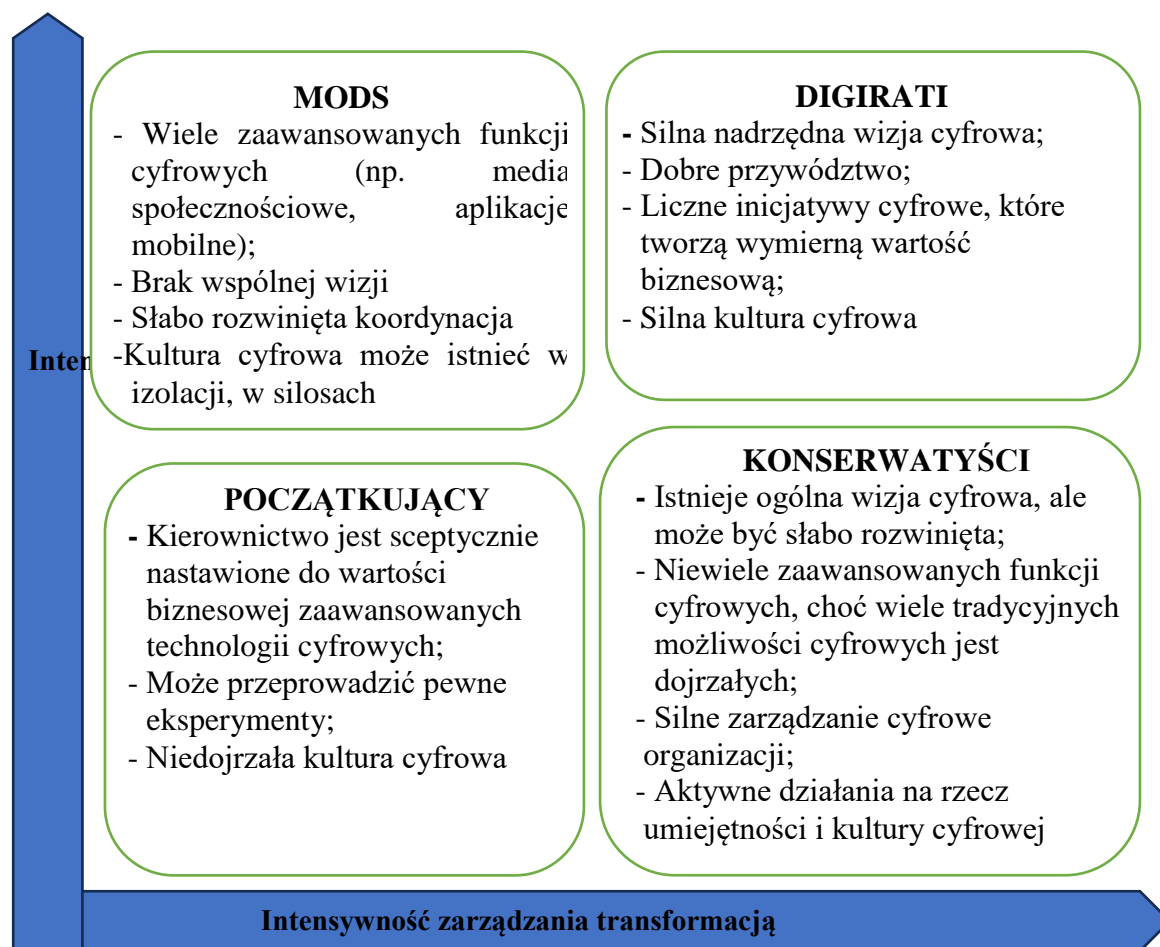


Rys. 4. Rodzaje technologii cyfrowych dla działalności biznesowej w sektorze produkcyjnym (Horobets, 2020)

Decyzja o wprowadzeniu technologii cyfrowej do systemu zarządzania przedsiębiorstwem powinna być dostosowana do strategicznych wytycznych i konkretnych strategii. Oznacza to, że nie może to być oddzielna strategia cyfryzacji,

ale raczej zintegrowane elementy cyfryzacji w strategii operacyjnej lub marketingowej przedsiębiorstwa.

Zgadza się z opinią niektórych badaczy, że przy określaniu strategicznych działań przedsiębiorstwa wskazane jest rozróżnienie między koncepcjami strategii cyfrowej, strategii transformacji cyfrowej i strategii cyfryzacji (Derhachova i in., 2022, 115). O ich wykonalności decyduje tzw. poziom dojrzałości cyfrowej, który różni się w zależności od przedsiębiorstwa. Ocenę dojrzałości cyfrowej można oprzeć na macierzy MIT & Capgemini (rys. 5), która pozwala określić podejścia do stymulowania technologii cyfrowych.



Rys. 5. Matryca MIT & Capgemini (Cong Le, 2022)

Firmy w lewym górnym rogu to Digital Fashionistas - Fashionistas to ci, którzy wprowadzili dużą liczbę cyfrowych „rzeczy”, z których niektóre mogą tworzyć wartość, a inne nie. Podczas gdy cyfrowe „mody” mogą dobrze wyglądać razem, mogą kolidować z innymi i rzadko tworzą synergię. Firmy znajdujące się w tej grupie są dobrze zmotywowane do wdrażania zmian cyfrowych, ale brakuje im rzeczywistej wiedzy na temat strategii transformacji cyfrowej i sposobu jej realizacji.

Przykładem takich firm w firmach B2C jest sytuacja, w której kadra kierownicza (zwłaszcza dział marketingu) uważa, że musi działać szybko, aby

nadażyć za szybko zmieniającym się światem elektroniki użytkowej, ale niekoniecznie ma jasną wizję tego, w jaki sposób elementy będą wspólnie tworzyć wartość, tj. słabo rozwinięte mechanizmy koordynacji w organizacji (Cong Le, 2022).

Firmy w lewym dolnym rogu to DigitalBeginners - menedżerowie, którzy w bardzo ograniczonym stopniu wykorzystują zaawansowane możliwości cyfrowe, chociaż mają bardziej tradycyjne możliwości cyfrowe, takie jak ERP - system planowania zasobów przedsiębiorstwa. Jest to oprogramowanie korporacyjne, które w oparciu o pojedynczą bazę danych pomaga wdrażać funkcje zarządzania przedsiębiorstwem (Feoktistova, 2023). Cyfrowe start-upy korzystają również z Internetu i narzędzi poczty elektronicznej. Duża liczba organizacji znajduje się w tym kwadrancie w wyniku świadomych decyzji, na przykład o korzystaniu z tradycyjnych narzędzi pracy. Jednak wiele z nich trafia tu przypadkowo, ponieważ albo nie są świadome możliwości oferowanych przez nowe technologie cyfrowe, albo zaczynają inwestować bez skutecznego systemu zarządzania transformacją.

Firmy w prawym dolnym rogu to Cyfrowi Konserwatyści. Chociaż rozumieją potrzebę silnej wizji integracyjnej i zarządzania w celu zapewnienia rozsądnego zarządzania inwestycjami, mają tendencję do sceptycyzmu co do wartości nowych trendów. Takie firmy rozumieją, dokąd muszą zmierzać i akceptują cyfrowe wyzwania, ale nie zawsze są w stanie stworzyć organizacyjny impuls do wdrożenia ambitnego programu. Taka filozofia może prowadzić do utraty cennych możliwości, które mogą zostać wykorzystane przez konkurencję.

Firmy w prawym górnym rogu to Digirati, firmy, które rozumieją cyfryzację na tyle dobrze, że wiedzą, jak wydobyć wartość z transformacji cyfrowej. Charakteryzują się one silną wizją transformacji, połączoną ze starannym zarządzaniem i inwestycjami w nowe możliwości, a także rozwiniętą kulturą cyfrową, która pomaga lepiej przewidywać przyszłe zmiany i skutecznie je wdrażać (Cong Le, 2022).

W zagranicznych pracach naukowych badacze zwracają uwagę na związek między kompetencjami zarządczymi a cyfrowym biznesem, ponieważ pomyślnie wdrożenie zdigitalizowanych technologii wymaga pewnych sprzyjających okoliczności ukształtowanych w systemie zarządzania przedsiębiorstwem. Na przykład literatura ujawnia, w jaki sposób możliwości, zwłaszcza możliwości liderów, powinny zmieniać się wraz z transformacją cyfrową (Hinterhuber, 2022, 261), jak zrównoważyć nowe możliwości dla biznesu cyfrowego z istniejącymi możliwościami (Warner & Wager, 2022, 341), w jaki sposób możliwości pozwalają firmom wyczuwać trendy cyfrowe, wykorzystywać możliwości cyfrowe i rekonfigurować tradycyjne firmy w cyfrowe (Matarazzo et al., 2021, 650).



Umiejętności wymagane do zarządzania kluczowymi czynnikami organizacyjnymi, które mogą pomóc przedsiębiorstwu dostać się do prawego górnego rogu matrycy MIT i Capgemini i stać się Digitari. Można to zrealizować w postaci utworzenia nowej jednostki, otwarcia centrum badawczo-rozwojowego lub podziału nowych ról, co powinno przyczynić się do zwiększenia produktywności pracowników – w płaszczyźnie organizacyjnej zmian. Jeśli chodzi o środowisko innowacyjne, to właśnie zaangażowanie użytkowników końcowych w zdigitalizowane procesy biznesowe przyczyni się do wzmocnienia zasobów ludzkich firmy.

Kluczowe kroki na drodze do transformacji cyfrowej dotyczą zatem trzech ważnych obszarów zarządzania:

1. Jasna wizja zdigitalizowanej przyszłości przedsiębiorstwa. Alokacja części aktywów, która będzie miała wartość w biznesie o wysokim poziomie transformacji cyfrowej i dojrzałości cyfrowej. Wdrożenie zmian organizacyjnych, które mogą skutkować zmianami w całym wewnętrznym doświadczeniu firmy, ale także w doświadczeniach konsumentów, co może prowadzić do zmiany modelu biznesowego.

2. Inwestycje w inicjatywy transformacji cyfrowej, które również mają wartość, dokonywane są w kluczowych obszarach inwestycyjnych i maksymalizują wkład w ogólną nową wizję. W tym aspekcie rozwiązana zostaje kwestia opracowania niezbędnych inicjatyw transformacji cyfrowej, zaproszenia nowych specjalistów i nawiązania partnerstw z innymi firmami.

3. Rozwój cyfrowego przywództwa transformacyjnego. Odpowiednie zmiany należy inicjować i zarządzać „od góry”. Jednocześnie powinien zapewniać zaangażowanie personelu firmy w procesy transformacyjne, przekazując wizję każdemu pracownikowi. Potrzebna jest koordynacja, która zapewni wspólne wysiłki różnych pionów w realizacji inicjatyw cyfrowych. Należy zdefiniować kluczowe wskaźniki efektywności, które pomogą śledzić postęp transformacji cyfrowej przedsiębiorstwa w kierunku jego celów strategicznych, a także odpowiednie mechanizmy dokonywania niezbędnych dostosowań.

### **Ocena i krytyczna analiza rozwoju technologii zarządzania przedsiębiorstwem produkcyjnym w warunkach cyfryzacji**

Rozwój transformacji cyfrowych odbywa się na poziomie kraju, zapewniając powstanie i rozwój państwa cyfrowego, na poziomie poszczególnych sfer gospodarczych, branż i przedsiębiorstw. Ministerstwo Transformacji Cyfrowej aktywnie się do tego przyczynia, reprezentując Ukrainę na różnych wydarzeniach międzynarodowych, promując realizację projektów, tworząc dogodne warunki dla działalności innowacyjnej w obszarze technologii cyfrowych (Tsyfrova transformatsiia..2024). Technologie cyfrowe są priorytetem Unii Europejskiej (Tsyfrova stratehiia..2023), co jest ujęte w Strategii Jednolitego Rynku Cyfrowego

UE. Jej głównymi celami są wspieranie wzrostu gospodarczego, zwiększanie liczby miejsc pracy, rozwój relacji konkurencyjnych, aktywizacja inwestycji oraz proces innowacyjny w krajach UE. Główne zasady, na których opierają się zapisy strategii to:

- 1) dostępność – towary i usługi cyfrowe powinny być lepiej dostępne dla firm i konsumentów w krajach europejskich;
- 2) środowisko – należy stworzyć odpowiedni i sprawiedliwy poziom warunków rozwoju dla wszystkich sieci i usług innowacyjnych;
- 3) gospodarka i społeczeństwo – potencjał wzrostu gospodarki cyfrowej powinien rosnąć i być maksymalizowany.

Indeks Gospodarki Cyfrowej i Społeczeństwa Cyfrowego (DESI) wyznaczany jest przez Komisję Europejską od 2014 roku, podsumowuje wskaźniki efektywności cyfrowej krajów Europy i śledzi postępy krajów UE w tym obszarze. W strukturze Indeksu wyróżnia się cztery wymiary – kapitał ludzki, komunikacja, integracja technologii cyfrowych, cyfrowe usługi publiczne. Każdy z tych kierunków jest oceniany poprzez podkierunki, które z kolei opisane są bardziej szczegółowymi wskaźnikami. Na przykład wymiar Kapitału Ludzkiego ocenia się w następujących podwymiarach: umiejętności użytkowników Internetu, podstawowe umiejętności cyfrowe, ponadpodstawowe umiejętności cyfrowe, umiejętności zaawansowane, specjaliści ICT, kobiety specjalizujące się w ICT, przedsiębiorstwa zapewniające szkolenia w zakresie ICT, absolwenci, którzy studiowali ICT itp.

Technologie cyfrowe pozwalają firmom uzyskać przewagę konkurencyjną, ulepszać usługi i produkty oraz rozszerzać rynki. Według niedawnego badania McKinsey, 3% ankietowanych dyrektorów w UE uważa, że lepszy dostęp do danych byłby ważny dla ich organizacji (około 40% uważa to za bardzo ważne). Badanie przeprowadzone przez Organizację Współpracy Gospodarczej i Rozwoju (OECD) pokazuje, że firmy, które inwestują w innowacje oparte na danych i analitykę danych, zwiększają produktywność o około 5-10% szybciej niż firmy, które tego nie robią.

Gabinet Ministrów Ukrainy zarządzeniem nr 774-r z dnia 5 września 2023 r. zatwierdził także listę wskaźników Indeksu Gospodarki Cyfrowej i Społeczeństwa Cyfrowego w oparciu o metodologię UE, w związku z czym Ukraina również jest reprezentowana w tym indeksie. Jednakże w warunkach wojny pojawiają się pytania o możliwość pełnego wdrożenia polityki cyfryzacji i przedstawienia jej wyników przez władze statystyczne do wyliczenia wskaźnika.

Główne działania Agromash, zgodnie ze Statutem, są następujące:

- 28.30 Produkcja maszyn i urządzeń dla rolnictwa i leśnictwa;
- 25.62 Obróbka mechaniczna wyrobów metalowych;
- 68.20 Wynajem i eksploatacja nieruchomości własnych lub dzierżawionych (Ofitsiyni sait PrAT, 2024).



Od drugiej połowy lat 90-tych „Agromasz” realizował jednorazowe zamówienia na produkcję maszyn rolniczych, produkował osprzęt do ciągników i ładowarek (łyżki, chwytaki do bel, widły do mieszania, widły do palet, walce ogrodowe, kosiarki, odśnieżarki itp.) (Finansova zvitnist PrAT, 2023). Osobliwością tego przedsiębiorstwa jest to, że do 2021 r. głównymi rodzajami działalności były 28,30 i 25,62, czyli przedsiębiorstwo prowadziło działalność produkcyjną. Jednakże w roku 2021 miały miejsce zmiany organizacyjne, w wyniku których w okresie zjawisk kryzysowych głównym rodzajem działalności stał się wynajem własnej nieruchomości, czyli pomieszczeń produkcyjnych spółki. Jednocześnie „Agromasz” w swoich planach zauważa, że ma na celu pełne przywrócenie działalności, przy zachowaniu istniejącego majątku trwałego i wykwalifikowanych pracowników (Ofitsiinyi sait PrAT, 2024).

Analiza informacji o głównych produktach wytwarzanych przez przedsiębiorstwo „Agromasz” w latach 2016-2020, podanych w tabeli 2, wskazuje produkcję wyrobów na potrzeby konsumentów rynku krajowego Ukrainy.

Tabela 2

Główne rodzaje produktów „Agromash” i ich ilości\*

№	Nazwa produktów / Wskaźniki	Jednostka miary	Wielkość produkcji / lata			
			2016	2018	2019	2020
1	Liczba personelu	osob	29	42	49	29
2	Części transformatorów:	szt.	5	49	1	
		tys.hrn.	1240,0	370,6	621,5	
3	Konstrukcje metalowe elektrofiltra	ton	30			
		tys.hrn.	636,0			
4	Zbiorniki do gromadzenia stałych odpadów komunalnych	ton	52			
		tys.hrn.	414,0			
6	Sprzęt do rusztowań metalowych, szalunków, podpór czy elementów złącznych dla kopalń m.in ramy kopalni i konstrukcje naziemne, belki wsuwane do okładzin, rusztowania o konstrukcjach rurowych i podobny sprzęt, wykonane z metali żelaznych	ton		212	92	45
		tys.hrn.		7016,4	3877,8	1668,1
7	Maszyny i urządzenia dla rolnictwa i leśnictwa	n/d				
		tys.hrn.			3002,9	

\* opracowane przez autora na podstawie danych (Ofitsiinyi sait PrAT, 2024; Finansova zvitnist PrAT, 2023)

W 2019 roku zrealizowano działalność eksportową w wysokości 207,18 tys. hrywien, co stanowiło 6% całkowitej produkcji. Działy produkcyjne „Agromasz” obejmowały wydziały kuźniczo-zaopatrzeniowe, mechaniczne, obróbki metali i montażu oraz cieplne. Dział technologiczny opracowuje procesy technologiczne.

Jak widać z tabeli 3, działalność Spółki w okresie ostatnich 4 lat nie była nierentowna, na tle reorientacji działalności gospodarczej z produkcyjnej na działalność polegającą na zapewnianiu podstawowych środków na czynsz, która miała miejsce, jak wskazano powyżej, w roku 2020, kiedy spółka rozpoczęła już działania optymalizacyjne mające na celu redukcję personelu (49 osób w 2019 r. i 29 w 2020 r.). Zysk netto za 2023 rok wyniósł 837,7 tys. hrn, wynik finansowy przed opodatkowaniem – 2214,5 tys. hrywien. zysk W porównaniu do roku 2020 zysk netto spadł o 52,5%. Choć w 2019 roku, gdy spółka kontynuowała działalność w zakresie produkcji głównych rodzajów wyrobów, wysokość poniesionych strat wyniosła 967,1 tys. hrn.

Tabela 3

Główne wskaźniki działalności „Agromasz” na lata 2019-2023\*

№	Nazwa wskaźników	2019	2020	2021	2022	2023
1	Liczba pracowników, osob	49	29	21	20	22
2	Dochód netto ze sprzedaży produktów w tys. hrn.	14150,5	11486,4	10046,3	9092,6	9742,9
3	Koszt sprzedanych produktów, tys. hrn.	7685,4	3251,3	18,5	0	46,2
4	Inne przychody operacyjne, tys. hrn.	7145,3	8921,8	7553,8	4545,8	7793,9
5	Inne koszty operacyjne, tys. hrn.	14638,7	15160,1	14727,6	12703,0	15542,7
6	Inne dochody, tys. hrn.	74,2	22,9	61,6	85,8	266,6
7	Wynik finansowy po opodatkowaniu (zysk/strata), tys. hrn.	-955,4	2018,7	2915,6	1020,4	2214,5
8	Zysk netto, tys. hrn.	-967,1	1758,4	2390,8	1815,9	836,7
9	Wartość rezydualna środków trwałych, tys. hrn.	3544,6	4274,9	5182,6	5431,03	5032,1
10	Koszty pracy, tys. hrn.	5100,2	3200,58	2263,99	2225,87	2543,7
11	Koszty materiałów, tys. hrn.	2796,3	1124,3	0	0	21,0

\* opracowane przez autora na podstawie danych (*Ofitsiyni sait PrAT, 2024; Finansova zvitnist PrAT, 2023*).

Wśród słabości mających negatywny wpływ na działalność „Agromasz” identyfikujemy braki w opisie cech systemu kontroli wewnętrznej i zarządzania ryzykiem Spółki, ponieważ nie ma nawet specjalnego dokumentu, w którym opisane byłoby ryzyko. Podejmowanie decyzji mających na celu minimalizację ryzyka opiera się na własnym doświadczeniu i dostępnych zasobach.

Zidentyfikowane braki w systemie zarządzania, ich negatywny wpływ na działalność badanego przedsiębiorstwa, wzmacniane są przez negatywny wpływ czynników zewnętrznych. Tym samym w warunkach wojny produkcja rolna już trzeci rok z rzędu staje się w większości przypadków nieopłacalna, choć poziom nieopłacalności jest zróżnicowany regionalnie. W takich warunkach mali i średni

rolnicy nie będą mogli kontynuować działalności produkcyjnej. Ponadto w regionach przygranicznych, jakim jest obwód zaporoski, jako lokalizację przedsiębiorstwa i jego zakładów produkcyjnych, stwierdza się problem kadrowy, brakuje młodych mężczyzn. Łącznie takie tendencje mogą znacząco zmienić strukturę produkcji rolnej, co będzie miało bezpośredni wpływ na przedsiębiorstwa – producentów maszyn na potrzeby rolnictwa (Transformatsiia rynku, 2023).

Proponuje się ocenę technologii zarządzania przedsiębiorstwem na podstawie kryteriów wydajności organizacji, takich jak efektywność, ekonomiczność, jakość produktu, jakość życia zawodowego personelu, rentowność, produktywność personelu, poziom innowacyjności, wskazane jest prowadzenie na podstawie stosowania wskaźników uogólniających i cząstkowych w związku ze złożonością powiązań w systemie przedsiębiorstwa produkcyjnego, ocena aktualnego systemu zarządzania.

Tabela 4 przedstawia sześć ogólnych wskaźników, które wyszczególniają wskaźniki wydajności pracy, wykorzystania środków trwałych, kapitału obrotowego, inwestycji kapitałowych, a także wskaźniki zwiększania efektywności wykorzystania wszystkich lub najważniejszych zasobów w procesie tworzenia produktu. Dla przedsiębiorstwa poprawa jakości i efektywności działań zarządczych oznacza wszechstronne usprawnienia w jego działaniu, które przejawiają się wzrostem zysku, czyli wartości rynkowej przedsiębiorstwa.

Tabela 4

System kryteriów oceny wskaźników efektywności ekonomicznej zarządzania przedsiębiorstwem\*

Ogólne wskaźniki	Częściowe wskaźniki		
	Efektywność pracy	Efektywność wykorzystania środków trwałych, kapitału obrotowego i inwestycji kapitałowych	Efektywność wykorzystania zasobów
1. Wzrost wolumenu produkcji w ujęciu wartościowym	1.1 Tempo wzrostu wydajności (core.ac.uk)	1.2. Zwrot funduszu	1.3.Koszty szczegółowe na 1 hrn. wyprodukowanego produktu
2. Wolumen wyprodukowanych produktów w przeliczeniu koszty na 1 hrn.	2.1 Udział wzrostu wolumenu produkcji w wyniku wzrostu wydajności pracy	2.2 Wielkość produkcji na 1 hrn. średnioroczny koszt kapitału obrotowego	2,3 Wydatki ważnych zasobów rzeczowych na 1 hrn wytworzonych produktów

3. Względne oszczędności głównych funduszy produkcyjnych, funduszy regulacyjnych, kosztów materiałów i funduszu płac	3.1 Oszczędności w liczbie pracowników	3.2 Stosunek wzrostu kapitału obrotowego i produktów rynkowych	3.3 Stosunek tempa wzrostu kosztów do tempa wzrostu wolumenu wytwarzanych produktów
4. Koszt	4.1 Zmniejszenie pracochłonności produkcji	4.2 Wskaźnik wzrostu zysku i udział inwestycji kapitałowych, które go spowodowały	
5. Rentowność		5.1 Konkretnie inwestycje kapitałowe na jednostkę nowych mocy produkcyjnych za 1 hrn. wzrostu produkcji	
6. Zysk		6.1 Termin pokrycia inwestycji kapitałowych (stosunek kwoty inwestycji kapitałowych do udziału w podwyższeniu otrzymanym kosztem tych zysków	

\* opracowano przez autora według (Korobov, 2022)

Do ogólnej oceny można zastosować metodę Harringtona jako wskaźnik integralny. Nazywa się ją funkcją celowości, która opiera się na idei przekształcenia wartości naturalnych w bezwymiarową skalę preferencji (pożądalności) (wzór 1) (Dubinina i in., 2013):

$$B = \sqrt[n]{b_1 \times b_2 \times b_3 \times \dots \times b_p} \quad (1)$$

gdzie  $b_1 \dots b_n$  to szacowane wskaźniki cząstkowe (wskaźniki celowości),  $B$  to średnia geometryczna pewnego zestawu wskaźników celowości o różnych wymiarach.

Wyniki obliczeń według skali celowości Harringtona podane w tabeli 5 wskazują stan jakościowy wartości wskaźników:

„bardzo dobra” celowość - 1,0-0,8 punktu;

„dobra” celowość - 0,8-0,63 punktu;

„zadowolająca celowość” – 0,63–0,37 punktu;

„zła” celowość - 0,37-0,2 punktu;

„bardzo zła” celowość - 0,2-0 punktów.

Tabela 5

Wartość kryteriów ustalania integralnego wskaźnika oceny poziomu technologii zarządzania „Agromasz” na lata 2019-2023\*

Oznaczenie	Wskaźnik	2019	2020	2021	2022	2023
Zwrot funduszu	Zf	0,54	0,28	0,00	0,00	0,00
Współczynnik przydatności środków trwałych	Wpst	3,99	2,69	1,94	1,67	1,94
Wydajność materiału	Wm	0,25	0,31	0,36	0,37	0,34
Tempo wzrostu wydajności pracy	Twwp	5,06	10,22			463,95
Tempo wzrostu przeciętnych wynagrodzeń w tym okresie	Twpw	17,31	29,35	23,64	-7,94	-6,24
Wydatki na 1 hrn. wyprodukowanego produktu	W1hrn	7,01	6,03	-2,32	3,23	3,89

\* obliczone przez autora na podstawie danych (Ofitsiyni sait PrAT, 2024; Finansova zvitnist PrAT, 2023)

W tabeli 6 przedstawiono dane z oceny eksperckiej wartości kryteriów wyznaczania wskaźnika całkowitego uzyskane w wyniku obliczeń. Ocena ekspercka została dokonana w 5-stopniowej skali (5 – ocena najwyższa, 1 – ocena najgorsza).

Tabela 6

Wyniki oceny kryteriów ustalania integralnego wskaźnika oceny poziomu technologii zarządzania „Agromasz” na lata 2019-2023\*

Oznaczenie	Wskaźnik	2019	2020	2021	2022	2023	Suma rangów
Wydatki na 1 hrn. wyprodukowanego produktu	Wwp1	4	3	0	0	0	7
Zwrot funduszu	Zf	4	4	3	2	2	15
Współczynnik przydatności środków trwałych	Wpst	2	3	3	4	3	15
Wydajność materiału	Wm	3	4	0	0	3	10
Tempo wzrostu wydajności pracy	Twwp	3	4	5	1	1	14
Tempo wzrostu przeciętnych wynagrodzeń w tym okresie	Twpw	3	4	1	3	3	14

\* obliczone przez autora

Na podstawie otrzymanych danych dokonuje się parowania kryteriów, ustalając współczynniki według następujących kryteriów (Dubinina i in., 2013) według wzoru (2):

$$a_{ij} \begin{cases} 1,5 \text{ przy } x_i > x_j \\ 1 \text{ przy } x_i = x_j \\ 0,5 \text{ przy } x_i < x_j \end{cases} \quad (2)$$

Wyniki przedstawiono w tabeli 7.

Tabela 7

Wyniki porównania eksperckiego kryteriów oceny poziomu technologii zarządzania „Agromasz” na lata 2019-2023.

Wskaźnik	2019	2020	2021	2022	2023	Ocena końcowa	Wartość współczynnika $a_{ij}$
Wwp1 a Zf	=	<	-	-	-	<	0,5
Wwp1 a Wpst	>	=	-	-	-	=	1
Wwp1 a Wm	>	<	-	-	-	<	0,5
Wwp1 a Twwp	>	<	-	-	-	<	0,5
Wwp1 a Twpw	>	<	-	-	-	<	0,5
Zf a Wwp1	=	>	-	-	-	>	1,5
Zf a Wpst	>	>	=	<	<	<	0,5
Zf a Wm	>	=	-	-	-	=	1
Zf a Twwp	>	=	<	>	>	>	1,5
Zf a Twpw	>	=	>	<	<	<	0,5
Wpst a Wwp1	<	=	-	-	-	=	1
Wpst a Zf	<	<	=	>	>	>	1,5
Wpst a Wm	<	<	-	-	-	<	0,5
Wpst a Twwp	<	<	<	>	>	<	0,5
Wpst a Twpw	<	<	>	>	=	>	1,5
Wm a Wwp1	<	>	-	-	-	>	1,5
Wm a Zf	<	=	-	-	-	=	1
Wm a Wpst	>	>	-	-	-	>	1,5
Wm a Twwp	=	=	-	-	-	=	1
Wm a Twpw	=	=	-	-	-	=	1
Twwp a Wwp1	<	>	-	-	-	>	1,5
Twwp a Zf	<	=	>	<	<	<	0,5
Twwp a Wpst	>	>	>	<	<	>	1,5
Twwp a Twpw	=	=	>	<	<	<	0,5
Twwp a Wm	=	=	-	-	-	=	1
Twpw a Wwp1	<	>	-	-	-	>	1,5
Twpw a Zf	<	=	<	>	>	>	1,5
Twpw a Wpst	>	>	<	<	=	<	0,5
Twpw a Twwp	=	=	<	>	>	>	1,5

Na podstawie otrzymanych danych liczbowych  $a_{ij}$  powstaje macierz kwadratowa  $A = [a_{ij}]$ . Ze wzoru (3) obliczono także wagę każdego parametru ( $\varphi_i$ ) (Dubinina *ets*, 2013):

$$\varphi_i = \frac{b_i}{\sum_{i=1}^n b_i} \quad (3)$$

de  $b_i$  – jest to ocena i-tego parametru na podstawie wyników oceny eksperckiej w badanym okresie (4):

$$b = \sum_{j=1}^n a_{ij}. \quad (4)$$

Wyniki obliczeń przedstawiono w tabeli. 8.

Tabela 8

Wyniki obliczeń priorytetów kryteriów oceny poziomu technologii zarządzania „Agromasz” na lata 2019-2023\*

Symbol	Parametry						bi	φ <sub>i</sub>
	B1hrn	Zf	Wpst	Wm	Twwp	Twpw		
B1hrn	1	0,5	1	0,5	0,5	0,5	4	0,11
Zf	1,5	1	0,5	1	1,5	0,5	6	0,17
Wpst	1	1,5	1	0,5	0,5	1,5	6	0,17
Wm	1,5	1	1,5	1	1	1	7	0,19
Twwp	1,5	0,5	1,5	1	1	0,5	6	0,17
Twpw	1,5	1,5	0,5	1	1,5	1	7	0,19
Razem							36	1

\* obliczone przez autora

Ogólny wskaźnik celowości oblicza się za pomocą wzoru (5) (Dubinina *ets*, 2013):

$$D = \left( \prod_{i=1}^n d_i \alpha_i \right)^{1/n}, \quad (5)$$

gdzie D – uogólniającą funkcją celowości;

$d_i$  – funkcja celowości  $i$ -tego wskaźnika jednostkowego;

$\alpha_i$  – współczynnikiem wagowym  $i$ -tego wskaźnika jednostkowego;

$i$  – liczba wskaźników jednostkowych.

$$D = \sqrt[6]{0,11 \times 4 \times 0,17 \times 6 \times 0,17 \times 6 \times 0,19 \times 7 \times 0,17 \times 6 \times 0,19 \times 7} = 0,97;$$

Jak wynika z analizy danych zawartych w tabelach 7-8, a mianowicie uzyskanie wynikowej wartości współczynnika celowości wynoszącej 0,97, zgodnie z określoną powyżej skalą, wskazuje na bardzo dobry poziom oceny technologii zarządzania pod kątem przetrwania przedsiębiorstwa strategia. Przeciwnie po stratach w 2019 roku firma przeprowadziła szereg działań reorganizacyjnych, ograniczyła produkcję jako główny rodzaj działalności i przeorientowała się na uzyskiwanie przychodów i zysków kosztem dzierżawy swojej nieruchomości. Zapewniło to poprawę badanych kryteriów, według których obliczono ogólną funkcję celowości. Oznacza to, że w obecnych warunkach technologie zarządzania stosowane przez kierownictwo zapewniły przetrwanie przedsiębiorstwa i jego rentowną działalność.

Powyższe wyliczenia dotyczą jedynie niektórych elementów związanych z wpływem technologii zarządzania, a mianowicie ilościowych charakterystyk finansowych i ekonomicznych aspektów działalności przedsiębiorstwa. Jednakże

zgodnie z przyjętą metodologią możliwa jest ocena innych elementów systemu zarządzania i wyników działań zarządczych, które pełnią rolę cech jakościowych, których nie da się zmierzyć. Metoda Harringtona jest przeznaczona właśnie do takich zadań – kompleksowej oceny niemierzalnych parametrów działalności przedsiębiorstwa.

Główne elementy wsparcia informacyjnego procesów zarządczych „Agromasz” z punktu widzenia podejścia zarządczego i technologicznego to:

- podstawy regulacyjno-prawne działalności Spółki;
- system obiegu dokumentów Spółki;
- działalność analityczna służb i oddziałów Spółki (badania marketingowe, wyniki analiz ekonomicznych, finansowych, strategicznych);
- nowoczesne technologie informacyjne (Internet, poczta elektroniczna, portale społecznościowe, systemy zarządzania bazami danych).

Naszym zdaniem możliwa jest kompleksowa wizja istniejącego systemu informacji zarządczej „Agromasz” po bardziej szczegółowym zbadaniu głównych procesów zarządzania, ustaleniu niezbędnych danych wejściowych do ich wdrożenia, a także sformułowaniu danych wyjściowych, tj. , rezultaty tych procesów. Określana jest także przybliżona okresowość działań monitorujących określone procesy (tab. 9).

Tabela 9

Dostarczanie informacji o działalności zarządczej w zakresie głównych procesów zarządczych „Agromash” w oparciu o podejście procesowe\*

Procesy	Dane wejściowe	Dane wyjściowe	Monitorowanie i zarządzanie (częstotliwość)
Odpowiedzialność kierownictwa	1. Wymagania DSTU. 2. Wymagania użytkownika. 3. Obserwacje i zalecenia personelu. 4. Komunikacja z użytkownikami (skargi, sugestie)	1. Polityka i cele Spółki.	1 raz w roku.
		2. Rozkazy i instrukcje .	W razie potrzeby
		3. Analiza kierownictwa.	Dwa razy w roku
			Stale



		4. Zapewnienie zasobów.	Jeśli to konieczne
	5. Wyniki monitorowania procesu. 6. Wyniki wstępnej analizy. 7. Wyniki oceny usług.	5. Propozycje dotyczące planowania, dostosowań, ulepszeń.	Stale (systematycznie)
		6. Rozpowszechnianie i przekazywanie informacji.	
Zarządzanie zasobami	1. Wyniki analizy przeprowadzonej przez kierownictwo. 2. Wymagania dotyczące personelu. 3. Wymagania dotyczące bazy materialnej i technicznej. 4. Wymagania dotyczące środowiska pracy. 5. Analiza świadczenia usług.	1. Szkolenie personelu do pracy w Spółce.	2 razy w roku
		2. Plany szkoleń.	1 raz w roku
		3. Certyfikacja personelu.	1 raz na 5 lat Zgodnie z wymogami regulacyjnymi
		4. Plan spotkań, seminariów, kursów rozwoju personelu.	1 raz w roku
		5. Plan środków ochrony pracy dla rozwoju (poprawy) bazy materialnej i technicznej.	1 raz w roku
Wytwarzanie produktów	1. Dostępność zasobów. 2. Wymagania użytkownika. 3. Wymagania dokumentów regulacyjnych. 4. Planowanie produkcji produktów. 5. Dostępność dokumentacji roboczej.	1. Zapewnienie bazy materialnej i technicznej	Codziennie
		2. Zakres produktów.	Codziennie
		3. Dokumenty regulacyjne Spółki.	W razie potrzeby
		4. Analiza jakości produktów.	1 raz w roku
Pomiar, analiza i doskonalenie	1. Wymagania dotyczące produktu. 2. Produkty niezgodne. 3. Protokoły systemu zarządzania. 4. Wyniki audytów. 5. Ocena dostawców.	1. Działania naprawcze.	W razie potrzeby
		2. Działania zapobiegawcze.	
		3. Kontrola produktów niezgodnych (niskiej jakości).	Codziennie
		4. Zadowolenie użytkownika.	1 raz w roku
		5. Zgodność z wymaganiami.	Stale
		6. Poprawa.	Stale

\* opracowane przez autora na podstawie materiałów (*Dubinina ets, 2013; Lapin&Oleniuk, 2022*)

Dokonana analiza informacji zawartych w tabeli 9 wskazuje, że niezbędne wsparcie informacyjne dla działań zarządczych w „Agromash” składa się nie tylko z aktów prawnych, wewnętrznego obiegu dokumentów, ale także innych informacji wewnętrznych - o środowisku pracy, wynikach poprzednich analiz, a także informacji zewnętrznych związane z konsumentami, dostawcami zasobów, audytami zewnętrznymi itp. Jednocześnie w procesie analizy zidentyfikowano główne problemy wsparcia informacyjnego działań zarządczych w „Agromash”:

- nie ma sieci korporacyjnej, poczty korporacyjnej;
- nie stworzono i nie wdrożono w Spółce systemu elektronicznego zarządzania dokumentacją;
- nie istnieje publicznie dostępny bank dokumentów z odpowiednimi uprawnieniami dostępu dla każdego pracownika Spółki;
- sieć lokalna obejmuje wyłącznie działy księgowe;
- wszystkie technologie informatyczne Spółki są w fazie rozwoju.

Te braki stanowią przesłankę do opracowania i wdrożenia modelu rozwoju technologii zarządzania opartego na cyfryzacji procesów w celu powojennego rozwoju przedsiębiorstwa i zdobywania przez niego przewag konkurencyjnych.

### **Opracowanie i wdrożenie modelu rozwoju technologii zarządzania w oparciu o cyfryzację procesów w firmie „Agromash”**

W celu poprawy poziomu technologii zarządzania w „Agromash”, uwzględniającym perspektywiczne plany przywrócenia działalności produkcyjnej jako głównego rodzaju działalności gospodarczej badanego przedsiębiorstwa, wskazane jest wdrożenie szeregu działań mających na celu rozwój informacji system wsparcia:

1. Tworzenie i utrzymywanie efektywności systemu informacyjnego stosując się do szeregu zaleceń:

przepływ informacji jest zorganizowany w taki sposób, aby każdy wykonawca został poinformowany o celu, celach pośrednich i końcowych poszczególnych działań;

im wyższe wykształcenie pracowników, tym większa ilość informacji wymagana (przez wykonawców);

spośród różnych rodzajów i form komunikacji należy preferować komunikację nieformalną;

ważnym kierunkiem jest identyfikacja pochodzenia, źródeł informacji (zarówno oficjalnych, jak i nieoficjalnych) i celowa praca z nimi; kierunek ten jest szczególnie ważny w warunkach, gdy wobec Ukrainy toczy się nie tylko agresja zbrojna, ale także agresja informacyjna.

2. Zwiększanie umiejętności i kreatywności w realizacji komunikacji interpersonalnej (tworzenie sprzyjającego klimatu psychologicznego w organizacji);

3. Nakierowanie pracowników na korzystanie z rzetelnych, zweryfikowanych źródeł informacji.

4. Zapewnienie dostępności stabilnej informacji zwrotnej.

Aby poprawić skuteczność komunikacji, zaleca się pracownikom pracę w dwóch obszarach:

po pierwsze, doskonalenie własnych umiejętności komunikacyjnych poprzez prowadzenie szkoleń i innych form doskonalenia kompetencji komunikacyjnych;

po drugie, opracować własne, wewnętrzne technologie rozumienia, dekodowania komunikatów przekazywanych pracownikowi w procesie komunikacji – możliwość wdrożenia intranetu itp.

Wymienione problemy można rozwiązać za pomocą następujących działań zarządczych:

opracowanie rozkładu przepływu informacji z uwzględnieniem podziału spraw na te, które muszą rozwiązać bezpośrednio menedżerowie i te, które można powierzyć wykonawcom;

budowanie skutecznego feedbacku z wykorzystaniem technik takich jak powtarzające się pytania, powtarzanie tekstu, prezentacja tych samych informacji w różnych wersjach; formułowanie pytań do słuchacza w trakcie procesu przekazu;

rozwój i stymulacja przejawów empatii jako umiejętności postawienia się na miejscu drugiej osoby – rozmówcy, przy jednoczesnym odczuwaniu jego uczuć, emocji itp.;

tworzenie korporacyjnej atmosfery wzajemnego zaufania;

wprowadzenie techniki przekazywania komunikatów prostym i zrozumiałym językiem;

rozwój umiejętności aktywnego i skutecznego słuchania.

Doskonalenia wymagają także menadżerowie i podwładni, gdyż od nich bezpośrednio zależy efektywność i produktywność pracy. W tym celu można wdrożyć następujące podejścia:

jasne wyjaśnienie przez menedżera swoich pomysłów podwładnym przed rozpoczęciem procesu komunikacji. Im lepiej to zostanie zrobione, tym łatwiejszy będzie proces komunikacji;

ustalenie celu komunikacji wraz z określeniem pożądanych rezultatów komunikacji; znacząco poprawia efektywność etapu projektowania komunikacji;

wstępne rozważenie i uwzględnienie w procesie komunikacji wszystkich okoliczności realizacji procesu komunikacji - tematu rozmowy, stron biorących udział w rozmowie, czasu rozmowy - wszystko to musi być jasno określone;

konsultacje z innymi specjalistami, pracownikami procesu komunikacji, które są drogą do lepszego zrozumienia dźwigni pomagających w realizacji komunikacji;  
świadome zarządzanie intonacją, głośnością głosu, mimiką, dopasowywanie ich do treści przekazu;

tworzenie i przekazywanie informacji interesującej i przydatnej nie tylko dla osoby je przekazującej, ale także dla jej odbiorców;

monitorowanie procesu komunikacji wiąże się z zapewnieniem właściwej informacji zwrotnej;

wzmacnianie słów konkretnymi działaniami, tak aby nie było między nimi sprzeczności, ponieważ podwładni zawsze krytycznie i skrupulatnie oceniają działania kierownika i wykazują odpowiednie reakcje;

przewidywanie dalszych konsekwencji i wpływu na przyszłość;

rozwój umiejętności dobrego słuchacza.

Zaproponowane rekomendacje pozwalają zjednoczyć zespół, uczyć lepiej wczuwać się w innych ludzi, przyczyniają się do rozwoju osobistego, rozwoju intuicji i wyobraźni. Na spotkaniach wypracowywana jest ogólna opinia uczestników, zwłaszcza gdy intencją spotkania jest osiągnięcie konsensusu. Mimo wartości spotkań, czas na nich poświęcony jest odrywany od innych zajęć. Głównym mechanizmem dochodzenia do porozumienia co do znaczenia komunikacji jest podpisanie umowy z pracownikiem i innych dokumentów. Nawet jeśli przedmiotem interpretacji jest wiadomość pisemna, prawnicy i księgowi i tak muszą włożyć wiele wysiłku, aby uzgodnić ze stronami jej znaczenie. Oczywiście nie rozwiązuje to wszystkich problemów, ale jest jednym ze sposobów uniknięcia chaosu komunikacyjnego.

W usystematyzowanej formie model rozwoju technologii zarządzania oparty na cyfryzacji procesów w „Agromasz” przewiduje realizację następujących etapów zastosowania technologii informatycznych w zarządzaniu przedsiębiorstwem (ryc. 7): opracowywanie polityk i procedur; realizacja zadań z zakresu zarządzania; monitorowanie systemu zarządzania; dokumentacja procesów zarządczych; interakcja z konsumentami, partnerami; dokumentacja procesów interakcji z konsumentami, partnerami; kompleksowe zarządzanie procesami biznesowymi; wewnętrzna kontrola jakości produktów i procesów biznesowych; ustalanie zgodności jakości usług i procesów biznesowych z ustalonymi wymaganiami; korekta wykrytych odchyłeń; szkolenie personelu, rozwój zarządzania wiedzą; stosowanie specjalnych statystycznych metod przetwarzania i analizy danych.



Rysunek 7. Model rozwoju technologii zarządzania w celu optymalizacji

procesów „Agromasz” \*\*opracowanie autora

O praktyczności określonego modelu decyduje fakt, że jego wdrożenie pomoże kierownictwu przedsiębiorstwa w określeniu elementów technologii informatycznych niezbędnych do usprawnienia problematycznych lub priorytetowych procesów biznesowych. Głównym czynnikiem sukcesu „Agromasz” jest zapewnienie skutecznej interakcji personelu, koordynacja działań i akumulacja kapitału niezbędnego do powojennego ożywienia produkcji. Jednocześnie główny aspekt technologii zarządzania wiąże się z zagadnieniem automatyzacji procesów biznesowych, wprowadzaniem technologii informatycznych, a także podnoszeniem poziomu zarządzania przedsiębiorstwem za pomocą systemów informatycznych. Nie jest tajemnicą, że automatyzacja produkcji przyczynia się do znacznego obniżenia kosztów pracy tymczasowej, a efektem jest bardziej efektywne wykorzystanie zasobów firmy.

Badana firma nie posiada jednego kompleksu oprogramowania sieciowego. Dlatego naszym zdaniem wskazane jest wdrożenie jednej sieci automatyzacji procesów biznesowych. Główną ideą koncepcji proponowanego systemu powinno być zjednoczenie zespołu wokół idei stworzenia i wdrożenia informacyjno-analitycznego systemu zarządzania obiektami o różnych profilach dla efektywności zarządzania kompleksem, zwracając uwagę społeczeństwa i społeczeństwa na działalność przedsiębiorstwa. Realizacja koncepcji uzależniona jest od wsparcia zespołu Towarzystwa i pełnego finansowania.

Zgodnie z wynikami badania rozwoju technologii zarządzania opartych na cyfryzacji procesów określono główne zadania Agromash:

- wdrożenie systemu działań zapewniających odpowiedni rozwój techniczny i programowy technologii informatycznych, z uwzględnieniem doświadczeń światowych;

- poszerzanie dostępu specjalistów firmy do technologii informatycznych, Internetu i zasobów informacyjnych w celu kształcenia, szkolenia i doskonalenia zawodowego specjalistów;

  - utworzenie sieci korporacyjnej przedsiębiorstwa;

  - utworzenie korporacyjnego serwera pocztowego i WWW Spółki;

  - stworzenie systemu zarządzania dokumentacją korporacyjną;

  - stworzenie korporacyjnego systemu rachunkowości, raportowania i zarządzania Spółką.

Głównymi zagadnieniami i problemami, które muszą zostać rozwiązane w Spółce, aby skutecznie wdrożyć koncepcję rozwoju technologii zarządzania w oparciu o cyfryzację procesów, jest tworzenie sprzyjającego klimatu dla rozwoju systemów informatycznych poprzez tworzenie zarządzania IT. Struktura zarządzania IT GC powinna być rozgałęziona i składać się z 3 działów: działu sieci korporacyjnej Spółki; do działu reklamy działalności Spółki; dział automatyzacji księgowości

Spółki. Utworzenie sieci korporacyjnej przy użyciu nowoczesnego sprzętu jest także jednym z warunków prawidłowego i pełnego funkcjonowania systemów informatycznych, a także utworzenie serwera WWW i serwera pocztowego wspomagających organizację sieci korporacyjnej przedsiębiorstwa.

Zgodnie z wynikami analizy jednym z zadań cyfryzacji w przedsiębiorstwie powinno być promowanie optymalizacji procesów finansowych poprzez ujednolicenie polityki rachunkowości i rachunkowości jego elementów strukturalnych. Takie podejście jest warunkiem prawidłowej konsolidacji sprawozdań finansowych i tworzenia jednolitych formatów informacji zarządczej. Jednocześnie do poprawy zarządzania finansami spółki przyczynią się: zintegrowany system elektronicznego i papierowego obiegu dokumentów; związek pomiędzy strategiami operacyjnymi i finansowymi; zwiększenie efektywności funkcjonowania systemów finansowych.

Podnoszenie kompetencji cyfrowych pracowników poprzez szkolenia pozwala na zdobycie umiejętności profesjonalnego wykorzystania odpowiedniego oprogramowania i możliwości sieci korporacyjnej, poczty firmowej i serwera WWW, systemu zarządzania dokumentacją korporacyjną, systemu księgowości korporacyjnej, raportowania i zarządzania Spółką (dalej – *systemy korporacyjne*).

Realizacja projektu wdrożenia systemu korporacyjnego w Agromash wymaga znacznych inwestycji, które charakteryzują się krótkim okresem zwrotu. Należy zaznaczyć, że mechanizm zarządzania systemami korporacyjnymi Spółki jest w dużej mierze zdeterminowany rolą głównego centrum korporacyjnego oraz stopniem niezależności oddziałów i okręgów. Dlatego konieczne jest określenie jasnej struktury interakcji kierownictwa IT Spółki ze wszystkimi elementami strukturalnymi, aby przewyciężyć przejawy fałszywego i nieterminowego otrzymywania informacji.

Odpowiednio zorganizowane środowisko pracy przyczynia się do poprawy przejrzystości pracy. Poniżej tabela z szacunkowymi kosztami zakupu niezbędnego sprzętu, mebli, narzędzi zapewniających stabilną, nieprzerwaną pracę kadry zarządzającej IT jako centrum nowych technologii cyfrowych i nowej wiedzy w „Agromasz” (Tabela 10).

Całkowite wydatki, których wysokość według cen szacunkowych wynosi 552.021 hrn, obejmują wydatki na zakup mebli biurowych (krzesła, stoły, szafki, kredensy, otomany) oraz sprzętu i wyposażenia biura (sztaluga, drukarki wielofunkcyjne, laptopy, tablety, komputery modułowe, tablica elektroniczna interaktywna), a także oprogramowanie do sprzętu komputerowego.

Tabela 10

Plan kosztów realizacji projektu rozwoju technologii zarządzania w oparciu o cyfryzację procesów w „Agromasz”\*

№	Nazwa sprzętu	Ilość	Model	Aktualna wartość rynkowa na jednostkę, hrn	Koszty całkowite, hrn
1	Ekspres do kawy	1	DeLonghi ECAM 22.110.b	10916	10916
2	Laminator	1	GBC Fusion 3000L A3	5825	5825
3	Chłodnica wody	1	ABC V500E White	4706	4706
4	Biurko	4	Delta DL-106 1590 x 800 x 750 mm	8100	32400
5	Krzesło	20	Ibiza	1550	31000
6	Przenośna szafka	2	Delta DL-403 395 x 400 x 575 mm	4250	8500
7	Szafa	2	Delta DL-901 (864 x 420 x 2078 mm)	6000	12000
8	Sztaluga z półką	2	Antares M 18	1800	3600
9	Pufa Fotel gruszka	7	Width: 1000 mm; Height: 1300 mm; Upholstery material: Oxford fabric	1500	10500
10	Laptop	7	HP 250 G8 15.6FHD	25780	180460
11	Interaktywna tablica elektroniczna	1	NewLine TT-6519RS	50062	50062
12	Modułowy komputer PC	2	OPS S044-610 OPS Intel i5-7th gen, 4 GB, HDD 500 GB, 4k / 30Hz	19399	38798
13	Tablet PC	2	TAB P11 PRO LTE 11.5 / QS730G / 6/128 / Q / Slate Gray + KB + Pen TB-J706L (ZA7D0074UA)	19492	38984
14	Wielofunkcyjna czarno-biała drukarka A4	2	Canon i-SENSYS MF237w with Wi-Fi	11933	23866
15	MS Office 2019 Software/ kopia programu komputerowego Microsoft OfficeStd 2019 SNGL OLP NL	9	MS Office 2019	10884	97956
16	Antivirus software,/ Antivirus, na 1rok	9	ESET NOD32	272	2448
	Całkowite koszty	x	x	x	552021

\* opracowane przez autora według źródeł internetowych, ceny rynkowe na dzień 30 maja 2024 r.



Wskaźniki efektywności realizacji proponowanego planu definiuje się jako:

- liczba „beneficjentów indywidualnych” – osób fizycznych będących pracownikami „Agromasz”;
- liczba pracowników, którzy uzyskali lepszą pracę dzięki wyposażeniu w nowy sprzęt i technologie;
- liczba pracowników, którzy w trakcie realizacji programu przeszli szkolenia z zakresu podnoszenia kompetencji cyfrowych;
- liczba pracowników, w tym menedżerów, którzy wykorzystują w swojej działalności zawodowej nowe praktyki, umiejętności, nową wiedzę.

Wymienione wskaźniki podzielono na cztery okresy realizacji programu, każdy trwający 6 miesięcy, a łącznie trwający dwa lata (tabela 11).

Tabela 11

Wskaźniki efektywności programu wdrożenia Koncepcji rozwoju technologii zarządzania w oparciu o cyfryzację procesów w „Agromasz”\*

№	Wskaźnik efektywności programu	Opis	Planowany wskaźnik docelowy	Dane rzeczywiste			
				Okres 1	Okres 2	Okres 3	Okres 4
1	Liczba indywidualnych beneficjentów spośród pracowników firmy	Wszyscy pracownicy różnych szczebli zarządzania, działów i zakładów produkcyjnych zaangażowani w działania związane z zarządzaniem wiedzą	26	-	10	8	8
2	Liczba pracowników, którzy otrzymali nowe lub lepsze stanowiska prac	Pracownicy, którzy otrzymali lepsze warunki pracy dzięki modernizacji sprzętu	26	-	10	16	-
	Liczba pracowników przeszkolonych w ramach programu	Pracownicy przeszkoleni w zakresie prawidłowego i wydajnego korzystania z nowego sprzętu	26	-	-	12	15
	Liczba pracowników korzystających z nowej wiedzy, metod, praktyk	Pracownicy zostali przeszkoleni w zakresie korzystania z nowoczesnego sprzętu	26	-	-	12	15

\*opracowano autorem

Proponowana wersja projektu, zgodnie z którą zarządzanie IT będzie zorganizowane jako centrum nowych technologii cyfrowych i nowej wiedzy w „Agromasz”, pozwoli zapewnić pracownikom odpowiednie warunki do zdobywania nowych umiejętności, rozwijania umiejętności komunikacyjnych, poprawy koordynacji pomiędzy różnych oddziałów i działów, zwiększać decyzje dotyczące zarządzania jakością itp. W pełni odpowiada wymiarowi „Kapitał ludzki” Europejskiego Indeksu Gospodarki Cyfrowej i Społeczeństwa Cyfrowego, a mianowicie wskaźnikowi 1b3 „Przedsiębiorstwa prowadzące szkolenia z zakresu technologii informatycznych i komputerowych”.

Drugi wariant projektu, który rozważamy w tym badaniu, związany jest z procesami cyfryzacji komunikacji w badanym przedsiębiorstwie „Agromasz”. Przedsiębiorstwo posiada oddziały i okręgi produkcyjne zlokalizowane z dala od organów administracyjnych i zarządzających, których zarządzanie operacyjne wymaga szybkiej komunikacji. Dodatkowo pozwoli na przyspieszenie poszczególnych procesów biznesowych przedsiębiorstwa przy jednoczesnej poprawie jakości ich realizacji.

Badanie materiałów analitycznych, które dają możliwości wyboru dostawców Internetu, pozwoliło na wyciągnięcie następujących wniosków pośrednich:

1. Za najlepszą do połączenia eksperci uważają światłowodowe linie komunikacyjne (FOCL), w szczególności technologię PON (*pasywna sieć optyczna*).

2. Przy zawieraniu umowy o przyłączenie zaleca się wcześniejsze obliczenie przyłączenia do wszystkich obiektów, sprawdzenie zatwierdzenia projektu budowlanego ze wszystkimi organami. Często istnieje możliwość zawarcia umowy na specjalnych warunkach dotyczących miesięcznego abonamentu za podłączone obiekty.

3. Wskazane jest osiągnięcie porozumienia z dostawcą w sprawie wydzielenia i bezpośredniego połączenia światłowodowego wszystkich obiektów infrastruktury i miejsc instalacji kamer wideo dla projektu „bezpieczne przedsiębiorstwo”. W ten sposób możliwa będzie budowa niezależnej od Internetu sieci transmisji danych.

4. Możliwe jest również samodzielne obliczenie szacunkowego kosztu ułożenia VOLZ z najbliższego punktu obecności operatora naziemnego (jednocześnie, według otwartych źródeł informacji, szacunkowy koszt wynosi 20 000 hrn za 1 km).

5. Pożądana prędkość połączenia wynosi 100 Mbit/s, bez ograniczeń ruchu.

Istnieje kilka możliwości finansowania cyfryzacji procesów biznesowych firmy:

- 1) kosztem funduszy inwestycyjnych własnych;
- 2) kosztem inwestycji zainteresowanych przedsiębiorstw, organizacji, stowarzyszeń.

3) poprzez otrzymanie inwestycji od dostawcy na warunkach współfinansowania projektu;

4) udział w projektach grantowych, pozyskiwaniu środków z Funduszu Rozwoju Regionalnego, udział w programach inwestycyjnych i programach powojennej odbudowy infrastruktury i gospodarki kraju i regionu.

Jeżeli dostępne możliwości przyłączeniowe operatorów naziemnych nie odpowiadają wymaganiom projektowanego systemu komunikacji internetowej, istnieje możliwość połączenia się za pośrednictwem satelitarnego kanału komunikacji opartego na technologii „TOOWAY”.

Rozważmy przykład możliwych rozwiązań łączenia się z Internetem przy użyciu ostatniej metody. W zadaniu technicznym definiuje się obiekty, które należy podłączyć do sieci, dobiera plan taryfowy w zależności od zapotrzebowania na ruch i oblicza możliwy budżet realizacji:

1. Montaż zestawów łączności satelitarnej - 4 szt. 2500 hrywien za sztukę z VAT, wraz z przyłączem - łączna kwota wynosi 10 000 hrn. z VAT (sprzęt oddawany jest do użytku przez cały okres korzystania z usługi).

2. Przy wyborze taryfy About 3 miesięczna opłata abonamentowa wyniesie 2400 hrn/miesiąc.

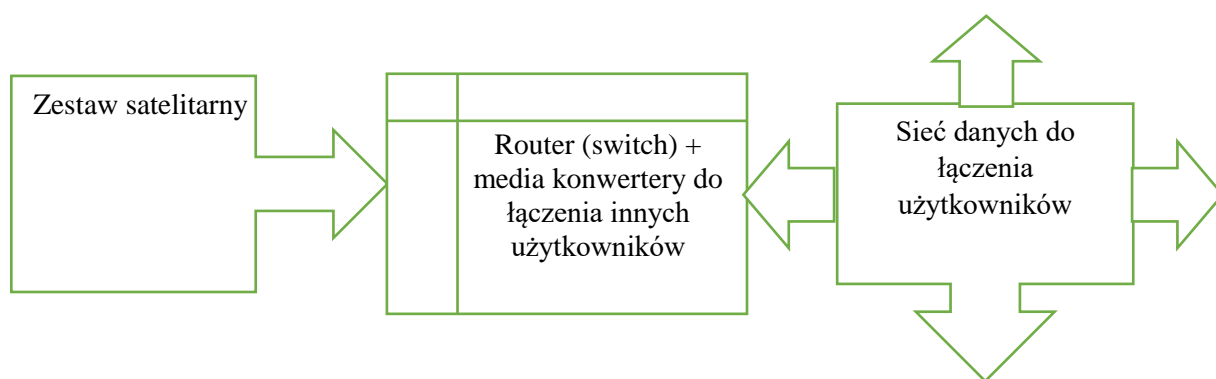
Budżet na realizację wariantu 1 w tym roku wyniesie: 10 000 hrn. (przyłączenie) i 28 800 hrn. (miesięczna opłata za usługę dostępu do Internetu), łącznie 38,8 tys. hrn. z VAT

Zalety tej opcji połączenia osiąga się dzięki autonomii każdego obiektu konsumpcyjnego, co pozwala na dystrybucję kosztów zgodnie z ich potrzebami, a o wadach decyduje fakt, że:

- nie ma możliwości stworzenia lokalnej sieci wymiany danych pomiędzy obiektami, które będą łączone;

- nie ma technicznej możliwości podwyższenia poziomu poprzez zainstalowanie kamer monitoringu wideo i scentralizowanego przechowywania danych wideo na terenach sąsiadujących z obiektami.

Przykład drugiej możliwości rozwiązania problemu dotyczy podłączenia do Internetu pojedynczego obiektu (centralnego punktu przyłączeniowego) za pośrednictwem satelitarnego kanału komunikacji i organizacji sieci transmisji danych pomiędzy obiektami (rys. 8).



Rysunek. 8. Schemat ideowy realizacji drugiej opcji zapewnienia połączenia internetowego\*

\*opracowane przez autora

Szacunkowe koszty realizacji tej opcji przedstawiono w tabeli. 12.

Tabela 12

Koszty przyłączenia pojedynczego obiektu do Internetu (centralnego punktu przyłączeniowego) poprzez kanał komunikacji satelitarnej oraz zorganizowania sieci transmisji danych pomiędzy obiektami w ramach programu cyfryzacji w Agromash\*

Nr	Nazwa wydatków	Liczba jednostek	Kwota, hrn
1	Zestaw do komunikacji satelitarnej	1	2500
2	Instalacja sieci transmisji danych (MPD) wzdłuż VOK o długości do 1 km.		
2.1	kabel, biorąc pod uwagę koszt materiałów	1	30000
2.2	router (switch) z redundancją w sieci komórkowej	1	3500
2.3	konwertery mediów do łączenia innych użytkowników	1	4000
2.4	Router Wi-Fi dla każdego użytkownika	4	3000
3	Oплата abonamentowa zgodnie z taryfą „Pro 20”.	1 mes.	3600

\* opracowane przez autora na podstawie źródeł internetowych

Koszty roczne, zgodnie ze wstępnymi danymi podanymi w tabeli 12, będzie:

- 2500 hrn - Połączenie z Internetem;
- 30 000 hrn - montaż części pasywnej sieci transmisji danych z uwzględnieniem materiałów;
- 10 500 tys. hrn. - sprzęt aktywny do organizacji sieci transmisji danych;
- 43 200 tys. hrn. - dostęp do Internetu.

Całkowita kwota wydatków wyniesie 86 200 hrn.

Zaletami tej opcji jest to, że powstała sieć transmisji danych zostaje przeniesiona na bilans przedsiębiorstwa, a koszty jej utrzymania ponosi operator/dostawca, który wykorzystuje sieć transmisji danych jako „ostatnią milę”.

Jednocześnie zostają zawarte następujące umowy:

- umowa o świadczenie usług telekomunikacyjnych, zgodnie z którą spółka dokonuje płatności na rzecz operatora/dostawcy.

- umowa nieodpłatnej służebności, na mocy której spółka przyznaje operatorowi/dostawcy prawo do korzystania z sieci transmisji danych, a operator/dostawca zobowiązuje się do jej utrzymywania przez cały okres świadczenia usługi.

W porównaniu z pierwszą opcją maksymalna prędkość dostępu do Internetu wzrasta w ten sposób 6,5-krotnie. Zgodnie z wynikami określonych prac osiągnięto realizację zadania technicznego, a mianowicie: pomiędzy obiektami docelowymi tworzona jest lokalna sieć transmisji danych z możliwością podłączenia do niej kamer monitoringu wizyjnego; sieć transmisji danych znajduje się w bilansie spółki, jednak w przypadku zawarcia umowy służebności na korzystanie z sieci transmisji danych jej utrzymanie przechodzi na operatora/dostawcę; otwarta jest możliwość zdalnego administrowania całą siecią.

Zaproponowany program wdrożenia cyfryzacji w „Agromaszu” ma przewagę w stosunku do pierwszego, ponieważ zapewnia dodatkowe efekty społeczne.

### **Wnioski**

Ustalono, że technologie zarządzania tradycyjnie kojarzone są z zarządzaniem „technologicznym”, przedstawianiem procesu zarządzania jako zestawu operacji i procedur, których realizacja jest jasno uregulowana i ujednolicona. Ustalono, że w ujęciu ogólnym technologie zarządzania to zespół metod, procesów zarządzania, metod działalności zarządczej, naukowo opisanych i uzasadnionych decyzji zarządczych.

Na podstawie analizy ich klasyfikacji nakreślono priorytety rozwoju technologii zarządzania celami. Ustalono, że technologię zarządzania celami należy uzupełnić technologią zarządzania procesowego, którą wybiera się spośród: technologii zarządzania przez wyniki; technologie zarządzania oparte na zarządzaniu potrzebami i interesami; technologie zarządzania pośrednio poprzez ciągłe kontrole i instrukcje; technologie zarządzania w sytuacjach specjalnych lub wyjątkowych; technologie zarządzania wykorzystujące „sztuczną inteligencję”; technologie zarządzania poprzez aktywizację działań kadrowych.

Na podstawie analizy morfologicznej ustalono różnice pomiędzy pokrewnymi pojęciami i kategoriami digitalizacji, w szczególności w literaturze naukowej pojęcia „digitalizacja” lub „digitalizacja” i digitalizacja mają odmienne znaczenia. Digitalizacja to proces konwersji informacji z postaci analogowej na cyfrową bez zmiany pierwotnego procesu. Digitalizacja to techniczny proces kodowania podobnych informacji w formacie cyfrowym, co oznacza, że zdigitalizowane treści

można programować i śledzić. Z doświadczeń europejskich wynika, że duże przedsiębiorstwa coraz częściej wprowadzają nowe technologie, natomiast małe i średnie przedsiębiorstwa jedynie w ograniczonym stopniu korzystają z możliwości, jakie daje handel elektroniczny.

Transformacje cyfrowe w przedsiębiorstwach produkcyjnych wpływają na architekturę łańcucha wartości. Ocenę technologii zarządzania i określenie sposobów ich udoskonalenia w oparciu o cyfryzację przeprowadzono na przykładzie Prywatnej Spółki Akcyjnej „Zavod Agrotechnicznych Mashyn” („Agromasz”), której głównymi obszarami działalności są: Produkcja maszyn i sprzęt dla rolnictwa i leśnictwa; 25.62 Obróbka mechaniczna wyrobów metalowych; 68.20 Wynajem i użytkowanie nieruchomości własnych lub dzierżawionych.

Wyznaczono główne kierunki rozwoju technologii zarządzania w oparciu o cyfryzację badanego przedsiębiorstwa:

- zarządzanie procesami biznesowymi przedsiębiorstwa w oparciu o elektroniczny obieg dokumentów;
- rozwój procesów informacyjnych przedsiębiorstwa w oparciu o technologie chmurowe;
- doskonalenie procesów księgowych w oparciu o wykorzystanie technologii blockchain i dostępnych narzędzi sztucznej inteligencji;
- doskonalenie procesów decyzyjnych w oparciu o pracę z Big Data i Internetem Rzeczy.

Zgodnie z wynikami analizy systemu zarządzania przedsiębiorstwem stwierdzono braki w opisie cech systemu kontroli wewnętrznej i zarządzania ryzykiem w przedsiębiorstwie. Podejmowanie decyzji mających na celu minimalizację ryzyka opiera się na własnym doświadczeniu i dostępnych zasobach. Słabości w systemie zarządzania, ich negatywny wpływ na działalność badanego przedsiębiorstwa, wzmacniają zewnętrzne czynniki negatywne – niski popyt na produkty przedsiębiorstwa ze strony rolników w warunkach wojennych. Do tego jest problem z profesjonalną kadrą w regionie frontowym, brakuje młodych mężczyzn. Takie tendencje łącznie mają negatywny wpływ na producentów maszyn rolniczych.

Ocenę technologii zarządzania „Agromasz” przeprowadzono metodą Harringtona poprzez przeliczenie naturalnych wartości wskaźników na bezwymiarową skalę preferencji (celowości).

Dla wdrożenia określonej metody obliczono odpowiednie wskaźniki kryterialne do oceny poziomu technologii zarządzania „Agromasz” w latach 2019-2023. Przeprowadzono ekspertyzę wartości kryteriów uzyskanych z wyników obliczeń, co obejmowało koszty 1 hrn. wytwarzanych produktów, stopę zwrotu kapitału, współczynnik przydatności środków trwałych, zyski materialne, stopy wzrostu wydajności pracy i przeciętnych wynagrodzeń. Na podstawie uzyskanych

danych przeprowadzono ranking parami kryteriów, ustalając współczynniki według kryteriów 0,5, 1 i 1,5. Sporządzono macierz kwadratową i obliczono wagę każdego parametru, na podstawie wyników których wyliczono ogólny wskaźnik celowości metodą uśredniania geometrycznego.

Uzyskana wartość współczynnika celowości wynosząca 0,97 oznacza korzystny poziom technologii zarządzania w warunkach kryzysowych. Mając straty operacyjne w 2019 roku, spółka wdrożyła szereg działań reorganizacyjnych, ograniczyła produkcję jako główną działalność i ponownie skupiła się na generowaniu przychodów i zysków poprzez dzierżawę swojego majątku. Zapewniło to poprawę badanych kryteriów, według których obliczono ogólną funkcję celowości. W czasie wojny technologie zarządzania stosowane przez kierownictwo pozwoliły zapewnić przetrwanie przedsiębiorstwa i jego rentowną działalność.

Przeprowadzone obliczenia dotyczą poszczególnych elementów związanych z wpływem technologii zarządzania, czyli ilościowych charakterystyk finansowych i ekonomicznych aspektów działalności przedsiębiorstwa. Podana metodologia pozwala jednak na ocenę pozostałych elementów systemu zarządzania i wyników działań zarządczych.

Udowodniono, że o efektywności technologii zarządzania w dużej mierze decyduje jakość dostarczania informacji. Analizę wsparcia informacyjnego działań zarządczych w aspekcie głównych procesów zarządczych „Agromasz” przeprowadzono w oparciu o podejście procesowe. Zidentyfikowano główne problemy stanu informacyjnego wsparcia działalności zarządczej w „Agromasz”: obecność elektronicznej sieci korporacyjnej, poczty korporacyjnej oraz elektronicznego systemu zarządzania dokumentami firmy; brak jest ogólnodostępnego banku dokumentów z odpowiednimi uprawnieniami dostępu dla każdego upoważnionego pracownika. Ustalono, że sieć lokalna obejmuje wyłącznie działy księgowo, a wszystkie technologie informacyjne przedsiębiorstwa są w początkowej fazie rozwoju.

Sformułowano rekomendacje dotyczące doskonalenia poziomu technologii zarządzania „Agromasz”, biorąc pod uwagę perspektywiczne plany przywrócenia działalności produkcyjnej jako głównego rodzaju działalności gospodarczej badanego przedsiębiorstwa:

1. Tworzenie i utrzymanie efektywności systemu informatycznego.
2. Zwiększanie umiejętności i kreatywności w realizacji komunikacji interpersonalnej (tworzenie sprzyjającego klimatu psychologicznego w organizacji);
3. Nakierowanie pracowników na korzystanie z rzetelnych, zweryfikowanych źródeł informacji.

4. Dostępność stabilnego sprzężenia zwrotnego pomiędzy podsystemami wykonawczymi i zarządczymi, poziomy i pionowy poziom komunikacji w przedsiębiorstwie.

Opracowano zasady budowy modelu rozwoju technologii zarządzania w oparciu o cyfryzację procesów „Agromasz”, których realizacja wiąże się z realizacją szeregu etapów zastosowania technologii informatycznych w zarządzaniu przedsiębiorstwem: opracowywanie polityk i procedur; realizacja zadań z zakresu zarządzania; monitorowanie systemu zarządzania; dokumentacja procesów zarządczych; interakcja z konsumentami, partnerami; dokumentacja procesów interakcji z konsumentami, partnerami; kompleksowe zarządzanie procesami biznesowymi; wewnętrzna kontrola jakości produktów i procesów biznesowych; ustalanie zgodności jakości usług i procesów biznesowych z ustalonymi wymaganiami; korekta wykrytych odchyłeń; szkolenie personelu, rozwój zarządzania wiedzą; stosowanie specjalnych statystycznych metod przetwarzania i analizy danych.

Opracowano propozycje realizacji alternatywnych projektów rozwoju technologii zarządzania w oparciu o cyfryzację procesów badanego przedsiębiorstwa poprzez aranżację środowiska pracy, które pozwoli zapewnić pracownikom odpowiednie warunki do zdobywania nowych umiejętności, rozwijania komunikacji umiejętności, poprawić koordynację pomiędzy różnymi działami i działami, podnieść jakość decyzji zarządczych itp. Z podobnym podejściem korelują metody pomiaru „Kapitału ludzkiego” w ramach Europejskiego Indeksu Gospodarki Cyfrowej i Społeczeństwa, czyli wskaźnika 1b3 „Przedsiębiorstwa prowadzące szkolenia z zakresu technologii informatycznych i komputerowych”.

Określono wskaźniki efektywności realizacji pierwszego projektu w podziale na 4 okresy. Druga proponowana wersja projektu związana jest z procesami cyfryzacji komunikacji w badanym przedsiębiorstwie „Agromasz”. Ponieważ przedsiębiorstwo posiada oddziały i okręgi produkcyjne zlokalizowane z dala od organów administracji i kierownictwa, koordynacja skutecznej komunikacji przyczyni się do efektywności zarządzania operacyjnego. Rozważane są przykłady możliwych rozwiązań podłączenia do Internetu, określane są ich możliwości i zalety, a także źródła finansowania.

Praktyczne znaczenie uzyskanych wyników jest następujące:

opracowano model rozwoju technologii zarządzania w oparciu o cyfryzację procesów w „Agromasz”, który przewiduje realizację kilku etapów zastosowania technologii informatycznych w zarządzaniu przedsiębiorstwem. O praktyczności określonego modelu decyduje fakt, że może on pomóc kierownictwu przedsiębiorstwa w określeniu elementów technologii informatycznych potrzebnych do usprawnienia problematycznych lub priorytetowych procesów biznesowych;



opracowano propozycje realizacji projektów dotyczących rozwoju technologii zarządzania w oparciu o cyfryzację procesów badanego przedsiębiorstwa poprzez aranżację środowiska pracy uwzględniającą cyfryzację, co pozwoli zapewnić odpowiednie warunki do przejęcia umiejętności cyfrowych pracowników, rozwój umiejętności komunikacyjnych, poprawa koordynacji pomiędzy różnymi działami i działami oraz poprawa jakości decyzji zarządczych.

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## **THE ECONOMIC MECHANISM OF DIGITIZATION OF THE DEVELOPMENT OF FOOD INDUSTRY ENTERPRISES DURING THE WAR PERIOD**

The ongoing conflict has brought unprecedented challenges to the food industry, compelling enterprises to adapt rapidly to ensure sustainability and resilience. The digitization of food industry enterprises emerges as a vital economic mechanism during this tumultuous period, facilitating enhanced efficiency, improved supply chain management, and better customer engagement. As traditional operations face disruptions, the adoption of digital technologies becomes essential for navigating uncertainties and maintaining competitiveness.

The food industry, characterized by its complexity and dependence on various stakeholders—from producers and processors to distributors and retailers—requires innovative approaches to mitigate risks and optimize performance. Digital tools and platforms enable food enterprises to streamline operations, enhance traceability, and respond dynamically to changing consumer demands.

Moreover, the war period has highlighted the importance of food security and resilience in supply chains. Digitization not only aids in managing resources more effectively but also fosters collaboration among stakeholders, allowing for quicker adaptation to market shifts and disruptions.

This introduction sets the stage for exploring the economic mechanisms of digitization within food industry enterprises during wartime. It underscores the necessity of integrating digital solutions to achieve operational efficiency, ensure food safety, and support sustainable growth in a challenging environment. The subsequent analysis will delve into specific digital tools, their applications, and the overall impact on the resilience and adaptability of food industry enterprises in these challenging times.

The digitization of food industry enterprises during the war period is a pressing issue that reflects broader trends in technology adoption, economic resilience, and supply chain management. As conflicts disrupt traditional supply chains and create uncertainties in food production and distribution, the urgency for food enterprises to innovate and adapt has never been greater. The war has exposed vulnerabilities in food supply chains, necessitating a shift towards digital solutions that enhance visibility and responsiveness. Digitization allows for real-time tracking of inventory, improving decision-making and reducing the risks of shortages or waste.

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The conflict has altered consumer behavior, with rising demand for transparency, convenience, and sustainability in food products. Digital platforms enable enterprises to better understand and respond to these evolving preferences, fostering customer loyalty and engagement. In a time of crisis, food enterprises must optimize operations to maintain profitability and sustainability. Digital tools such as automation, data analytics, and e-commerce platforms streamline processes, reduce costs, and enhance productivity, enabling companies to navigate economic pressures effectively. The ability to innovate is crucial for survival in wartime conditions. Digitization fosters a culture of innovation by enabling companies to experiment with new business models, such as direct-to-consumer sales and online marketplaces, which can provide alternative revenue streams. Ensuring food security is a critical concern during wartime. Digitization enhances food traceability and safety measures, allowing enterprises to comply with regulatory requirements and build consumer trust, which is vital in uncertain times.

The ongoing conflict emphasizes the importance of sustainable practices within the food industry. Digital solutions can help enterprises adopt more sustainable sourcing, production, and distribution methods, aligning with global trends towards environmental responsibility. The war period has underscored the need for collaboration among stakeholders in the food supply chain. Digital platforms facilitate communication and partnerships, enhancing resilience and enabling collective problem-solving in response to challenges.

In summary, the topicality of the economic mechanism of digitization in the food industry during the war period lies in its potential to address pressing challenges, enhance operational resilience, and promote sustainable practices. As enterprises seek to adapt to a rapidly changing environment, the integration of digital technologies will play a crucial role in ensuring their survival and growth amidst adversity.

The management mechanism serves as the driving force behind the management system, facilitating effective influence on the factors that determine the outcomes of the activities of the managed entity, which is composed of specific elements. This mechanism coordinates resources, establishes goals, and implements strategies to achieve desired results, ensuring that all components work together efficiently to meet organizational objectives.

The mechanism (Kozachenko G.V., 2003) is interpreted as a system for formulating goals and incentives that transforms the movement (dynamics) of material and spiritual resources in society into the flow of production means aimed at satisfying the effective demand of consumers. The organizational and economic mechanism of enterprise management is viewed as one of the key elements of the adaptation system for economic entities, focusing on finding and implementing

opportunities that ensure the stability and survival of enterprises during periods of transformational economic change.

It is important to note that the distinction between the economic mechanism and the organizational mechanism lies in the fact that the former is focused on achieving goals through the regulation of financial, production, technological, innovative, and marketing activities, as well as managing the development of the enterprise. In contrast, it does not encompass planning, organization, motivation, the development of innovation strategies, the determination of ownership forms, or the implementation of measures to improve the enterprise's resource provision, as well as the methods and ways of making decisions related to innovation activities and their execution (Cherep O. G., 2016).

The economic mechanism of digitalization of enterprise development covers a set of processes, tools and approaches that contribute to the integration of digital technologies in business models, management practices and production processes. This includes not only technical aspects, but also changes in organizational culture, resource management and customer interactions. The main elements of this mechanism can be divided into several key components:

1) the introduction of digital technologies involves the use of the latest technologies, such as artificial intelligence, blockchain, the Internet of Things (IoT), data analytics, to optimize business processes and automate production and management processes, which reduces costs and increases productivity;

2) the change in business models is characterized by the transition to new business models, such as online sales platforms, subscription models and the "as-a-service" model, which meet the modern needs of consumers, as well as the integration of digital channels into sales and marketing strategies to reach a wider audience;

3) data management and analytics is carried out by collecting and analyzing data for making informed management decisions, forecasting trends and optimizing offers, which increases the quality of data use for personalizing the customer experience, which increases consumer loyalty;

4) increasing the efficiency of management through the implementation of electronic management systems that allow improving communication, project management and control over the performance of tasks and replacing the organizational structure to increase flexibility and adaptability to market changes;

5) personnel training and cultural transformation by investing in the training and development of employees to ensure the necessary digital skills and increase their competence;

6) cooperation with external partners takes place through interaction with other enterprises, startups, scientific institutions and investors for the joint development of

innovations and technologies, through participation in ecosystems that facilitate the exchange of knowledge and resources.

The essence of the economic mechanism of digitalization of enterprise development is a comprehensive approach that integrates technologies into all aspects of the company's activities. This allows you to increase efficiency, reduce costs, adapt to changing market conditions and create additional value for consumers. In today's world, where technologies develop at a rapid pace, digitalization becomes not only a competitive advantage, but also a necessary condition for the survival of enterprises.

The current level of industrial development necessitates the use of a high-tech technical basis alongside a qualitatively new level of productive forces and production relations in the realm of the real economy—specifically, the implementation of the concept of digitalization in the planning and management of economic activities of business entities. A high degree of automation in machinery and technology within material production, characterized by a unified technological level (the «digital enterprise»), must be supported by an information and management infrastructure at the level of the enterprise's investment and financial activities. The implementation of various tools for realizing digital production significantly impacts the performance indicators of the enterprise under study (Makedon V. V. And et al, 2019).

The digitalization of food industry enterprises during wartime is not only a response to the immediate challenges caused by the conflict but also a strategic move to ensure long-term sustainability and adaptability in a highly volatile environment. Given the disruptions in supply chains, workforce mobility, and shifts in consumer behavior, digital tools and technologies play a crucial role in maintaining operational efficiency and resilience.

Digital solutions such as IoT sensors and data analytics enable real-time monitoring of supply chains, allowing food producers to track inventory, assess product quality, and manage deliveries more efficiently. In wartime, where logistics networks are often disrupted, such tools help ensure that essential materials and products reach their destinations despite external challenges. Blockchain technology can be used to ensure transparency and traceability of food products from farm to table. This is especially critical during conflict periods when there may be concerns over food safety, quality, and ethical sourcing.

The automation of food production lines can mitigate labor shortages or interruptions in the workforce caused by the war. By using robotics and automated systems, companies can maintain production output with fewer human resources, thus enhancing operational continuity. By simulating production processes through digital twins, companies can test different scenarios and identify potential bottlenecks before they occur. This allows enterprises to adapt their processes swiftly in response



to changing conditions, such as scarcity of raw materials or disruptions in power supply. As physical stores may become less accessible during wartime, digitalization enables food companies to shift towards online sales and home delivery services. Developing robust e-commerce platforms allows companies to reach consumers even when traditional distribution channels are disrupted. Digital tools such as customer relationship management (CRM) systems and AI-driven recommendation engines can help food enterprises better understand consumer preferences and demand shifts, enabling them to personalize offerings and optimize product assortments based on real-time data.

An important component of the digital transformation of industrial enterprises is the digitalization of their business processes. Domestic scholars define this term as the automation of both primary and auxiliary (supporting, maintenance) business processes, as well as management processes, aimed at their optimization and ensuring the efficiency of the enterprise's operations and the industry as a whole (Lazebnyk L.L., Voitenko V.O., 2020).

During periods of instability, it becomes even more important for enterprises to have access to real-time financial data to make informed decisions. Cloud-based financial management systems can provide a clear picture of cash flow, inventory levels, and profitability, supporting better decision-making and resource allocation. In conflict zones where traditional banking infrastructure might be disrupted, digital payment platforms and mobile money services can ensure smooth financial transactions, including payments for goods and services, as well as salary disbursements to employees.

Using digital tools such as 3D modeling and simulation, food producers can experiment with new product formulations or packaging that are better suited to the wartime context. These innovations could focus on longer shelf life, alternative ingredients, or cost-effective production methods. Collaborative platforms enable remote research and development (R&D) teams to continue working on new food products, processes, or technologies even during the war. These platforms allow for global collaboration, connecting food companies with researchers, suppliers, and partners across borders.

Digitalization allows non-production employees to work remotely, ensuring business continuity in areas where commuting is hazardous or impossible. Cloud collaboration tools like Microsoft Teams, Zoom, and Slack facilitate communication across departments, allowing teams to stay aligned and responsive to changes. During wartime, maintaining transparent communication with key stakeholders (such as suppliers, consumers, and investors) is vital. Digital platforms can help provide updates on operations, product availability, and any logistical challenges faced by the business.

Food industry enterprises must comply with various safety, health, and quality standards, which become even more stringent during times of crisis. Digital solutions can help businesses stay compliant by automating reporting, quality control, and inventory management processes. By leveraging data analytics and predictive modeling, food companies can assess potential risks to their operations—from raw material shortages to geopolitical instability—and develop strategies to mitigate them.

In the context of wartime, digitalization offers food industry enterprises not only the tools to survive but also the means to thrive in a challenging environment. By leveraging technologies such as automation, blockchain, cloud computing, and data analytics, businesses can enhance their resilience, improve operational efficiency, and maintain customer satisfaction despite external disruptions. Digitalization, therefore, becomes an essential strategy for adapting to and overcoming the challenges posed by conflict while ensuring that food security, safety, and innovation continue to be prioritized.

During a state of war, it is extremely difficult for enterprises to survive and function effectively. However, it is necessary to continue operations, support the state through tax payments, and pay wages to employees. To adapt to the active economic security environment, digital reorganization can play a crucial role. In other words, implementing a digitalization strategy within the enterprise will lead to an economic leap and, in the future, become an economically neuro-navigation tool for managers in making decisions regarding resource optimization and the digital-potential development of the enterprise at an appropriate level (Kalina Iryna and et al, 2022).

The ongoing military conflict with Russia has led to rising prices for food products, particularly for meat and meat products, creating additional challenges for citizens by reducing their access to essential goods. The reduction in the number of enterprises in the meat processing sector and the issues with electricity supply due to the ongoing hostilities are serious challenges for the agricultural sector and industry as a whole. These problems may result in a limitation of production volumes, which, in turn, leads to further price increases and market uncertainty.

Meat consumption in Ukraine during the full-scale Russian invasion has remained at levels comparable to pre-war figures, at 52 kg of meat per person per year. However, there has been a noticeable shift in demand towards cheaper types of meat. Additionally, with the onset of the war, Ukraine experienced a positive trade balance in meat product exports for the first time, meaning that the value of meat products exported exceeded the value of imports (Meat consumption, 2023).

The shift to online sales is a logical response to changes in consumer behavior and circumstances, such as the pandemic and the growing popularity of online shopping (Shostak L. and et al, 2024).

The shift to online sales is an important step for adapting to modern conditions and changes in consumer behavior. Key aspects of this trend include safety and convenience for consumers, increased demand for delivery, the growth of e-commerce, effective marketing, and the ability to expand the customer base through global access. Enterprises that respond quickly to new conditions and effectively leverage the advantages of online sales gain significant competitive advantages and ensure sustainable development in the future.

The food industry plays a critical role during wartime, facing unique challenges and opportunities. The ongoing conflict can severely disrupt supply chains, affecting the availability of raw materials and distribution networks. Companies must find alternative suppliers and routes to ensure continuity. Limited access to resources like packaging materials and ingredients can impact production capacity. Businesses may need to adapt their product lines or sourcing strategies.

Wartime often leads to changes in consumer preferences, with a possible increase in demand for staple foods and affordable products. Companies may need to adjust their offerings accordingly. The shift to online shopping can become a vital channel for reaching consumers, especially when traditional retail options are limited due to safety concerns.

Embracing technology and automation can help streamline operations and mitigate labor shortages caused by the war. Investing in digital solutions can enhance efficiency and resilience. Companies may need to adopt more flexible production methods to quickly respond to changing demands and conditions, including the ability to produce different products with the same resources.

Wartime can push companies to optimize resource usage and minimize waste, leading to more sustainable practices. This includes energy efficiency and responsible sourcing. Many food enterprises take on a role in supporting local communities by providing affordable food options, contributing to food security, and engaging in charitable efforts.

Companies may explore new product lines that cater to wartime needs, such as long-shelf-life products or ready-to-eat meals, to meet consumer demands. Forming partnerships with other businesses or NGOs can enhance resource sharing and collective problem-solving during crises.

Food industry enterprises in wartime face significant challenges but also have opportunities for innovation and growth. By adapting to changing conditions, embracing technology, and maintaining a focus on sustainability and community support, these businesses can not only survive but also contribute positively to the broader economy and society during difficult times.

The digitalization of the food and beverage sector involves the application of technologies such as smart sensors, cloud computing, and remote monitoring. In

recent years, consumer demand for healthy and hygienic food and beverages has grown exponentially.

Digitalization makes it possible to integrate operations that work in isolation to systematize them for more efficient and productive operations. This allows to significantly increase the facility's ability to comply with safety regulations (Figure 1).

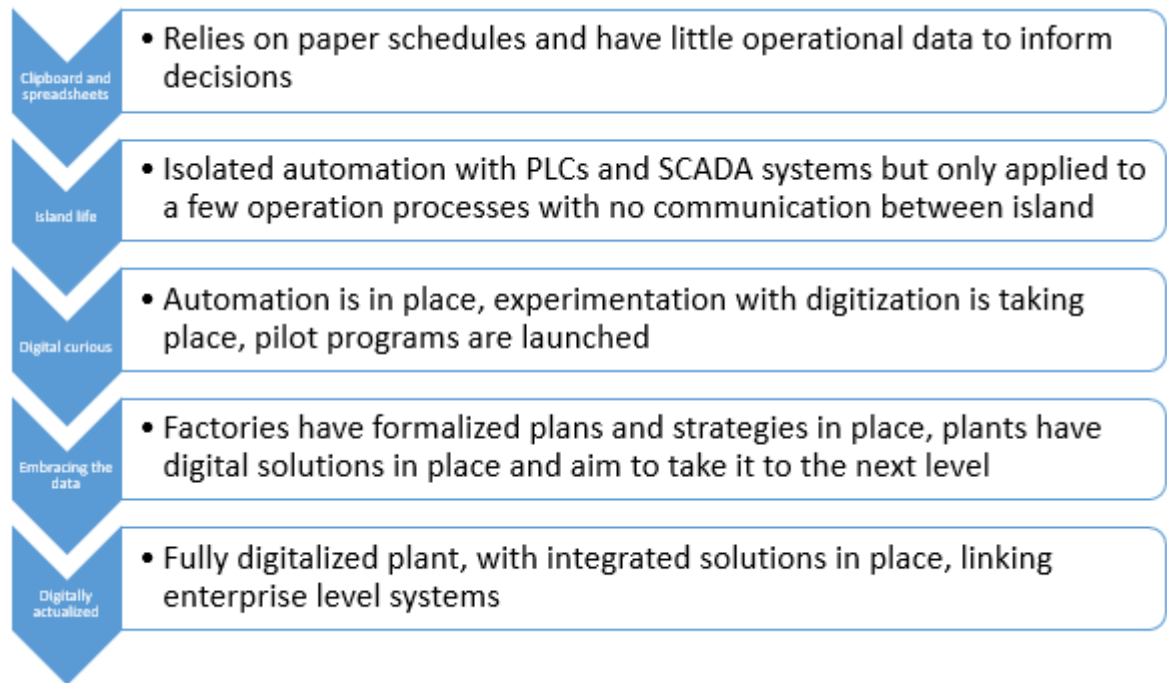


Fig. 1. Five stages of the food and beverage industry to digitalization

Source: Saini Abhishek (2023)

Undoubtedly, the digitization of food industry enterprises during wartime offers a number of significant advantages. In our opinion, the main ones can be highlighted. Digital technologies allow enterprises to quickly adapt to changing conditions, rapidly adjust production processes, reduce costs, and minimize the time required for decision-making. Using technologies for automation and monitoring processes allows companies to reduce expenses on raw materials, energy, and labor, which is particularly important during times of economic instability. Digital platforms for production and supply management enable enterprises to better forecast demand, reduce product losses, and ensure the accuracy of financial and logistical operations.

During wartime, when traditional management methods may be complicated due to disruptions in supplies, personnel, or infrastructure, digitization ensures business continuity, even in the face of physical or logistical challenges.

Thanks to online sales and integration with international trade platforms, food industry enterprises can not only maintain but also expand their customer base, even amid internal economic difficulties. Digital technologies, such as monitoring systems

and data analytics, help ensure high product quality and compliance with safety standards, which is critical in the food industry. In wartime, when markets and supply chains can change rapidly, digitization allows enterprises to quickly respond to shifts in demand, production capabilities, or geographical preferences.

Thus, digitization is not only a way to increase efficiency and competitiveness for food industry enterprises but also an essential tool for survival and adaptation during wartime. It helps minimize risks associated with instability and ensures sustainable development, even in the most challenging periods. However, there are also several disadvantages that should not be ignored. Below is a summary of the advantages and disadvantages of digitizing food industry enterprises during wartime in Table 1.

Table 1

Advantages and disadvantages of digitalization of the development of food industry enterprises in the conditions of military operations

Advantages of Digitalization	Disadvantages of Digitalization
<b>Increased production efficiency:</b> Automation of processes reduces time and resource consumption, improving productivity.	<b>Initial investment costs:</b> Implementing digital technologies requires significant upfront financial investment (e.g., purchasing equipment, training staff).
<b>Improved product quality control:</b> Smart sensors and analytics enable more precise quality control of food products.	<b>Infrastructure challenges:</b> In wartime, there may be issues with stable internet access, complicating the use of digital technologies.
<b>Supply chain optimization:</b> Digital platforms help track and optimize supply chains, which is crucial in times of conflict and resource shortages.	<b>Cybersecurity risks:</b> Increased vulnerability to cyberattacks, which could disrupt production processes and lead to data loss.
<b>Enhanced security and flexibility:</b> Digital technologies allow for quick adaptation to changes in demand and reduce reliance on physical infrastructure.	<b>Staff training needs:</b> Transitioning to digital technologies requires training employees, which takes time and resources.
<b>Growth of online sales and access to new markets:</b> Digital platforms enable food industry enterprises to efficiently sell through online channels, especially important when traditional market access is limited.	<b>Difficulty in sourcing technical equipment:</b> Wartime may cause disruptions in the supply of necessary equipment and technologies.
<b>Improved transparency and reporting:</b> Digital tools allow better tracking of all production stages, aiding in management and increasing consumer trust.	<b>Economic instability:</b> The war may lead to economic instability, making it challenging to secure funding for digitalization projects.
<b>Better customer interaction:</b> Digital tools (CRM, chatbots, personalized offers) enhance communication and customer satisfaction.	<b>Dependence on technology:</b> Full digitalization can lead to excessive reliance on technology, which can be risky in wartime conditions.

Source: Developed by the author.

Digitalization can be a powerful tool for food industry enterprises, helping them not only survive but also thrive in wartime conditions. However, its implementation requires careful planning and consideration of potential risks and challenges. During the process of digitizing the development of food industry enterprises in times of war, several challenges arise that can complicate the effective implementation and use of digital technologies. Some of the main challenges include (tab. 2).

Table 2

Category	Challenges
1. Infrastructure Limitations	Instability of Energy Supply (Power outages disrupt the stability of digital technologies); Internet Access Issues (Problems accessing high-speed internet hinder the use of cloud services, online platforms, and digital tools); Shortage of Technical Equipment (Supply disruptions and infrastructure damage make it difficult to acquire necessary equipment for digitization).
2. Financial Constraints	High Initial Costs (Significant capital investment required for digital technologies, which may be unaffordable during wartime); Limited Access to Financing (Economic instability and risks make it difficult to obtain loans or investments for digitization projects).
3. Human Resource Challenges	Lack of Qualified Personnel (Shortage of skilled IT, data analytics, and other technical specialists during wartime); High Employee Turnover (Increased employee turnover due to safety concerns or migration to other countries).
4. Cybersecurity Risks	Increased Risk of Cyber Threats (Higher likelihood of cyberattacks during wartime, leading to data breaches, loss of vital information, or disruption of operations); Need for Additional Investment in Security (Digital infrastructure requires significant investment in security, which may be challenging under limited resources).
5. Business Process Risks	Uncertainty in Supply Chains (Military actions may disrupt raw material or product supply, complicating production management and digitalization efforts); Declining Demand for Products (War-induced reductions in demand for certain products can lower the economic feasibility of investing in digitization).
6. Challenges with Integrating Digital Technologies	Difficulty Integrating Old and New Systems (Integrating new technologies with existing processes can be complex and resource-intensive, especially for older companies); Lack of Standards (Absence of clear standards and underdeveloped infrastructure may slow down digitization efforts).
7. Political and Legal Risks	Uncertainty in Regulation (Lack of clear policies and regulations on digital technologies in the food industry during wartime); Changes in Legislation (Frequent changes in laws may complicate the digitization process, affecting the use of technologies and data management).

Source: Developed by the author.

This table summarizes the key challenges that food industry enterprises face when implementing digitization during wartime, covering various aspects from infrastructure to legal concerns.

While digitization is a vital tool for improving the resilience and competitiveness of food industry enterprises in wartime, the challenges posed by infrastructure, financial constraints, cybersecurity, workforce shortages, and integration issues must be addressed. By carefully managing these challenges, businesses can leverage digital technologies to maintain operational continuity and adapt to a rapidly changing environment.

In our opinion, it is important to highlight the main components of the digitization mechanism for the development of food industry enterprises during a state of war:

1) Digital Infrastructure - cloud computing, big data analytics, automation systems, cybersecurity measures, digital Tools & Technologies;

2) ERP systems (Enterprise Resource Planning) - IoT (Internet of Things) sensors for supply chain management, AI for predictive analytics and decision-making, data-Driven Decision Making;

3) Real-time data monitoring - AI-driven forecasting and inventory management, data visualization platforms, adaptation to Supply Chain Disruptions;

4) Remote monitoring and management of production - flexible logistics and supply chain models (use of digital platforms for tracking), alternative sourcing through digital trade networks, workforce Transformation;

5) Digital training programs - remote work solutions for management, upskilling of employees in digital tools and technologies, regulatory and Compliance Mechanisms;

6) Digital platforms for reporting and tracking regulations - real-time compliance monitoring, legal adaptation of digital tools to wartime conditions, innovation and Agility;

7) R&D for digital food production solutions - rapid adaptation to new customer demands through e-commerce platforms, introduction of new digital product lines (e.g., online food delivery, digital menus).

This conceptual structure can be visualized in a flowchart or diagram, linking these components to show how they interact and contribute to the overall digital transformation of food industry enterprises in wartime.

Digitization of food industry enterprises in both wartime and post-war periods presents significant opportunities for increasing efficiency, enhancing competitiveness, and ensuring sustainability. The challenges faced during the war can be mitigated through strategic adoption of digital technologies, while the post-war

period offers the potential for rapid recovery and growth. Below are the key prospects for digital transformation in the food industry during and after the war.

1. Enhanced Resilience and Agility. Wartime -during the war, digitization provides the ability to maintain continuity of operations despite disruptions, such as supply chain breakdowns, labor shortages, and infrastructure challenges. Technologies like cloud computing, real-time data analysis, and IoT sensors help companies quickly adjust to changing conditions, ensuring that production processes are adaptive and flexible.

Post-War - in the post-war period, the ability to quickly adapt to market shifts and consumer demand changes through digital systems will position enterprises to recover faster, increase their speed to market, and build stronger, more resilient supply chains;

2. Improved Supply Chain Management. Wartime - the disruptions to traditional supply chains caused by conflict can be mitigated with digital tools. Real-time monitoring, AI-driven demand forecasting, and blockchain-based traceability solutions provide greater visibility and control over the supply chain, even in the face of logistical challenges and border closures.

Post-War - once the war is over, supply chains can be rebuilt and optimized with even more advanced digital solutions. Enterprises can leverage data analytics to predict potential disruptions and secure more diversified and reliable sources of raw materials, improving overall supply chain efficiency and sustainability;

3. Cost Optimization and Efficiency. Wartime - the economic instability and financial constraints of wartime make cost management even more critical. Digital tools like automation, predictive maintenance, and smart manufacturing allow companies to optimize resource use, reduce waste, and minimize operational costs, which are essential for survival in such difficult times.

Post-War - after the war, these cost-saving mechanisms can continue to yield long-term benefits. Businesses that have invested in digital transformation will have a competitive advantage in terms of lower operating costs and higher margins, giving them the flexibility to invest in growth;

4. Expansion into New Markets and E-Commerce. Wartime - online sales and digital marketing are essential for businesses to remain operational in wartime. By shifting to e-commerce platforms, food industry enterprises can access broader markets, even in times of domestic economic instability. This digital shift also allows for increased consumer engagement and loyalty through digital channels.

Post-War - after the war, enterprises can capitalize on the e-commerce infrastructure that was built during the conflict. They can expand into international markets, leveraging global e-commerce platforms and digital marketing strategies to build a more diversified customer base and increase global sales;



5. Innovation in Product Offerings. Wartime - digital tools such as AI, machine learning, and data analytics enable the creation of new products or the adaptation of existing ones to meet changing consumer needs. In wartime, this could include developing products that are more cost-effective or that meet the new health and safety standards required during the conflict.

Post-War - these digital tools will help enterprises innovate and respond to shifts in consumer preferences more effectively. There is potential for the creation of new product lines that cater to the growing demand for sustainability, health-conscious options, and organic products. Digital R&D can significantly speed up the innovation cycle;

6. Enhanced Customer Engagement and Trust/ Wartime - digital communication platforms, customer relationship management (CRM) systems, and data-driven insights allow companies to stay connected with their customers during challenging times. Providing transparency about production, safety measures, and product availability builds trust, which is crucial during wartime uncertainty.

Post-War - companies can further strengthen their customer relationships using personalized marketing, loyalty programs, and targeted promotions through digital channels. Leveraging big data, businesses can offer tailored products and services to meet the evolving needs of consumers in a post-conflict economy;

7. Development of Smart Manufacturing and Automation. Wartime: In wartime, automation and smart manufacturing technologies are critical for ensuring production continuity despite labor shortages and other challenges. Automation can help maintain production efficiency even in difficult circumstances, reducing dependence on human labor and improving

Conclusions. The study highlights that digitalization is crucial for the survival and growth of food industry enterprises during the war period. The adoption of digital technologies enables companies to adapt quickly to changing conditions, maintain operational continuity, and ensure the stability of production and supply chains despite external disruptions.

Digitization offers food industry enterprises the ability to optimize production processes, improve resource management, and enhance overall operational efficiency. Technologies like automation, smart sensors, and real-time monitoring can reduce operational costs and enhance production flexibility, which is particularly important in the context of limited resources and shifting market demands during wartime.

Digital technologies facilitate better supply chain transparency and traceability. This is especially important during wartime when logistics and transportation systems may be compromised. Digital tools can help companies monitor and adjust their supply chains dynamically, ensuring a steady flow of raw materials and finished goods.

The digitalization of sales and customer relationship management (CRM) tools enables food industry enterprises to maintain better communication with customers, adapt to changing consumer behaviors, and offer more personalized products and services. The ability to sell through online platforms provides access to broader markets and reduces reliance on traditional distribution channels that may be disrupted during conflict.

Despite its advantages, the digitalization process during wartime presents several challenges. These include high initial investment costs, the need for skilled labor, and the risks associated with cybersecurity threats. Additionally, wartime disruptions may affect the availability of necessary infrastructure, such as reliable internet access and digital equipment, further complicating the digitalization process.

For successful digitalization, food industry enterprises need support from government bodies and other institutions, particularly in terms of financial assistance, policy frameworks, and infrastructure development. Providing incentives for digital transformation can help companies overcome the economic strain caused by the war and ensure that they remain competitive in both domestic and international markets.

The study emphasizes that digitalization is not only a short-term response to wartime challenges but also a long-term strategic investment. By digitalizing key business processes, food industry enterprises can enhance their innovation potential, create sustainable growth models, and be better prepared for future economic uncertainties.

#### Future Research Directions:

Further research could focus on exploring the specific digital tools and technologies that are most effective for food industry enterprises in conflict zones, as well as the role of digitalization in enhancing supply chain resilience. Additionally, investigating the social and economic impacts of digital transformation on workers and local communities during the war could provide valuable insights for policymakers and business leaders.

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## **PECULIARITIES OF THE FORMATION OF INNOVATIVE BUSINESS MODELS OF ENTERPRISE DEVELOPMENT IN CONDITIONS OF DIGITAL TRANSFORMATION**

In the contemporary landscape, the digital transformation of businesses has emerged as a pivotal factor influencing the formation of innovative business models. As enterprises navigate this transition, they are compelled to rethink their strategies, operations, and value propositions to remain competitive and relevant. The integration of digital technologies not only reshapes traditional business practices but also fosters the emergence of new models that prioritize agility, customer-centricity, and technological integration.

The rapid pace of technological advancements—ranging from artificial intelligence and big data analytics to the Internet of Things (IoT)—creates unprecedented opportunities and challenges for enterprises. These innovations facilitate enhanced decision-making, operational efficiency, and personalized customer experiences, thereby driving the need for businesses to adapt and innovate continuously. Moreover, the shift towards digitalization necessitates a reevaluation of organizational structures and processes. Companies must embrace a culture of innovation, fostering collaboration and interdisciplinary approaches to problem-solving. This cultural shift is essential for developing and implementing business models that leverage digital capabilities effectively.

The concept of the business model has garnered significant attention and sparked extensive debate among scholars regarding its definition and conceptualization (Jensen, 2013). For example, Chesbrough and Rosenbloom (2002) describe business models as frameworks that illustrate how economic value can be derived from a technology or business idea. Morris et al. (2005) define them as interconnected decision variables that work together to create a sustainable competitive advantage.

This research aims to explore the peculiarities of forming innovative business models in enterprises during the digital transformation era. By examining key trends, strategies, and frameworks, we aim to provide insights into how organizations can navigate this complex landscape and achieve sustainable growth in the face of rapid technological change. Through this exploration, we will highlight best practices and case studies that exemplify successful adaptations and innovations in business modeling within the context of digital transformation.

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Digital business transformation is a transition from the traditional system of enterprise management to innovation based on the introduction of relevant information and communication technologies in the enterprise's activities, the purpose of which is to transform the business and/or transform it into a digital form in order to gain and maintain competitive advantages in the modern society. The purpose of this article is the study of the mechanisms of the digital economy in the business environment, as well as the identification of models and algorithms, the nomination of automated business system (Ktoyana et al, 2021). The relevance of studying the peculiarities of forming innovative business models in the context of digital transformation is underscored by several critical factors affecting contemporary enterprises:

1. Rapid Technological Advancements (the fast-paced evolution of digital technologies, such as artificial intelligence, blockchain, and IoT, demands that businesses continuously adapt. Understanding how to integrate these technologies into new business models is essential for maintaining competitive advantage);

2. Changing Consumer Behavior (the digital age has transformed consumer expectations, leading to increased demand for personalized, efficient, and seamless experiences. Companies must innovate their business models to meet these evolving preferences and enhance customer engagement);

3. Global Competition (the digital marketplace has intensified competition across industries. Organizations are compelled to innovate not only to survive but to thrive amidst a growing number of agile startups and technologically advanced competitors);

4. Economic Resilience (in times of economic uncertainty, such as during global crises or market fluctuations, innovative business models can provide the flexibility and adaptability needed for survival. Exploring these models enables enterprises to build resilience against unforeseen challenges);

5. Sustainability and Social Responsibility (there is a growing emphasis on sustainability and corporate social responsibility within business practices. Innovative business models that prioritize environmental and social considerations are increasingly vital for long-term success and stakeholder trust);

6. Interdisciplinary Collaboration (the complexity of digital transformation often necessitates collaboration across various sectors and disciplines. Understanding how to foster such collaborations can enhance innovation and lead to the development of more robust business models);

7. Research and Development Opportunities (the exploration of innovative business models presents significant opportunities for academic research and practical applications. By identifying successful frameworks and strategies, businesses can refine their approaches and drive sector-wide advancements);

8. In summary, the study of innovative business models in the digital transformation context is not only timely but also essential for enterprises seeking to navigate the complexities of the modern economic landscape. It provides insights that can guide organizations in leveraging digital opportunities, enhancing their operational efficiency, and ensuring sustainable growth.

The formation of innovative business models in the context of digital transformation presents several critical challenges and complexities that warrant thorough investigation. Businesses often struggle to effectively integrate new digital technologies into existing processes. Understanding the barriers to adoption and the best practices for seamless integration is essential for innovation. The rapid changes in market conditions, driven by digital advancements, can lead to uncertainties. Research is needed to identify how businesses can anticipate and respond to these shifts while remaining competitive. Digital transformation alters consumer expectations and purchasing behaviors. There is a need to explore how businesses can adapt their models to meet the demands for personalization, speed, and convenience. Successful implementation of innovative business models often requires a shift in organizational culture and structure. Investigating how companies can foster a culture of innovation and agility is crucial for overcoming resistance to change.

The ability to leverage data effectively is central to developing innovative business models. Researching how enterprises can harness big data and analytics to inform decision-making and strategy is vital. As digital transformation evolves, so do the regulatory frameworks governing data privacy, cybersecurity, and ethical considerations. Understanding how to navigate these complexities is critical for sustainable business practices.

The formation of innovative business models often involves collaboration across various stakeholders, including customers, suppliers, and technology partners. Exploring how to create and manage these ecosystems can enhance innovation potential. There is a growing imperative for businesses to incorporate sustainability into their models. Researching how digital transformation can facilitate environmentally sustainable practices is increasingly relevant.

Establishing metrics to evaluate the effectiveness of innovative business models is a challenge. Developing frameworks to assess performance in the context of digital transformation is essential for continuous improvement.

Many businesses face difficulties in scaling their innovative models while maintaining adaptability. Investigating strategies for balancing these aspects can lead to more resilient business practices.

In conclusion, the problematic of researching innovative business models within the realm of digital transformation encompasses a multifaceted array of

challenges. Addressing these issues is critical for enabling enterprises to thrive in a rapidly evolving digital landscape and ensuring their long-term success.

The contemporary digital landscape compels firms to leverage digital technologies and platforms for effective data collection, integration, and utilization. This adaptation is crucial for thriving in the platform economy (Pettrakaki et al., 2018) and for identifying growth opportunities to maintain competitiveness (Subramanian et al., 2011). Recent studies indicate that companies are increasingly engaging in external venturing modes—such as startup programs and accelerators—to cultivate dynamic capabilities (Bagnoli et al., 2020).

Companies that adopt digital technologies place significant importance on data streams, viewing them as vital to their digital transformation strategies (Zott et al., 2011), particularly in contrast to traditional BM frameworks (Pigni et al., 2016). Consequently, digital technologies are intrinsically linked to strategic shifts in business models (Sebastian et al., 2017).

Innovative business models are essential for enterprises aiming to thrive in today's rapidly changing economic landscape. These models leverage new technologies, changing consumer behaviors, and evolving market dynamics to create value in unique ways.

Let's consider and characterize the most common and effective modern innovative business models in the digital world:

1. **Subscription-Based Model** (Businesses offer products or services on a subscription basis, providing consumers with ongoing access in exchange for regular payments. This model enhances customer loyalty and ensures a steady revenue stream. Examples include software services (e.g., Adobe Creative Cloud) and streaming platforms (e.g., Netflix);

2. **Freemium Model** (Companies provide basic services for free while charging for premium features. This approach attracts a large user base and converts a percentage into paying customers. Prominent examples include Spotify and LinkedIn);

3. **Platform-Based Model** (Platforms facilitate interactions between multiple user groups (e.g., consumers and service providers). They leverage network effects, where the value of the platform increases as more users join. Examples include Airbnb and Uber, which connect hosts with guests and drivers with riders, respectively);

4. **Marketplace Model** (Online marketplaces bring buyers and sellers together, taking a commission on transactions. This model minimizes inventory risk for businesses while providing a broad range of products and services to consumers. Amazon and Etsy are leading examples);

5. Crowdsourcing and Crowdfunding (Businesses can source ideas, solutions, or funding from a large group of people, often through online platforms. This approach reduces costs and encourages community engagement. Platforms like Kickstarter exemplify crowdfunding, allowing entrepreneurs to raise capital from backers);

6. Direct-to-Consumer (DTC) Model (Companies sell products directly to consumers, bypassing traditional retail channels. This model allows for greater control over branding, customer experience, and pricing. Brands like Warby Parker and Glossier have successfully utilized this approach);

7. Social Enterprise Model (Businesses aim to solve social issues while being financially viable. They reinvest profits to further their social missions, often attracting socially conscious consumers. Companies like TOMS Shoes operate under this model, where purchases contribute to charitable causes);

8. Circular Economy Model (Enterprises focus on sustainability by creating closed-loop systems where products are reused, recycled, or refurbished. This model minimizes waste and promotes environmental responsibility. Brands like Patagonia emphasize circular practices in their operations);

9. Data-Driven Model (Businesses leverage data analytics to inform decision-making, enhance customer experiences, and optimize operations. This model transforms raw data into actionable insights, driving innovation and efficiency);

10. Hybrid Model (Many enterprises adopt a combination of business models to diversify revenue streams and enhance resilience. For example, a company may operate both a subscription service and a marketplace).

Innovative business models are vital for enterprises to navigate the complexities of the modern market. By embracing these models, companies can enhance their competitiveness, foster customer loyalty, and create sustainable value. As technology and consumer preferences continue to evolve, businesses must remain agile and open to exploring new ways of delivering value.

The most popular model (Shveda N. & Krause O., 2023) of conducting business in digital conditions transformation is the classic “business model canvas” of Osterwalder-Pinier. The main elements of this business model are: the value for external customers that it offers the company based on its goods and services; the system of creating this value; assets, used by the company to create this value; financial model of the company that determines cost structures and methods of obtaining profit.

Modern world economies (Shostak et al, 2024) use many business models that help form strategic portfolios of enterprises and a high level of its potential. However, advertising has become a rather important element of effective business development,



promotion, and recognition. And business models based on advertising are quite common. The advertising-based model has its advantages for Ukrainian companies. It allows you to provide products and services to a wide audience for free or at a small price, attracting more customers and increasing your popularity. At the same time, advertising becomes a source of income that helps companies increase their profits. It also helps to increase sales, improve the brand and increase the company's awareness.

Digital transformation is reshaping industries by integrating technology into all aspects of business operations. Digital transformation is fundamentally reshaping industries by embedding technology into every facet of business operations. This integration enhances efficiency, drives innovation, and improves customer experiences. Companies are adopting digital tools to streamline processes, analyze data, and foster collaboration, allowing for more agile responses to market demands.

As businesses leverage technologies like artificial intelligence, cloud computing, and the Internet of Things (IoT), they can create more personalized offerings and optimize resource management. This transformation not only revolutionizes traditional business models but also enables firms to explore new revenue streams and growth opportunities. Ultimately, organizations that embrace digital transformation can stay competitive in an increasingly dynamic and interconnected marketplace.

As enterprises navigate this landscape, they are increasingly adopting innovative business models that leverage digital advancements. As enterprises navigate the evolving digital landscape, they are increasingly embracing innovative business models that capitalize on technological advancements. These models often prioritize agility, customer-centricity, and data-driven decision-making. By leveraging digital tools and platforms, businesses can create new value propositions, enhance customer engagement, and streamline operations.

For example, subscription-based models, platform ecosystems, and freemium offerings allow companies to tap into recurring revenue and expand their reach. Additionally, businesses are using data analytics to gain insights into customer behavior, enabling them to tailor products and services more effectively. This shift not only helps organizations remain competitive but also fosters a culture of continuous innovation, ensuring they can adapt to changing market demands and seize emerging opportunities.

Let's consider the prerequisites for the formation of an innovative business model of enterprise development in the conditions of digital transformation

1. Technological Infrastructure - enterprises need robust IT infrastructure, including cloud computing, data analytics, and cybersecurity solutions, to support digital transformation and familiarity with AI, IoT, blockchain, and big data analytics is crucial for developing innovative business models.

Cloud services allow enterprises to scale their resources up or down based on demand, enhancing flexibility and cost efficiency. Cloud platforms facilitate collaboration across teams and locations, supporting remote work and agile methodologies. Advanced analytics tools help organizations derive actionable insights from data, enabling informed decision-making and strategy formulation. Using historical data, businesses can forecast trends and customer behavior, allowing for proactive measures and tailored offerings. IoT devices enable continuous tracking of assets and processes, enhancing operational efficiency and reducing downtime. Integration of IoT into products can create value-added services, such as predictive maintenance or personalized user experiences.

AI can automate routine tasks, improving efficiency and freeing up human resources for more strategic activities. Machine learning algorithms analyze customer data to provide personalized recommendations and enhance user engagement. Robust e-commerce platforms facilitate online sales, payment processing, and customer relationship management.

Digital platforms can connect buyers and sellers, creating new revenue streams and enhancing market reach. Strong cybersecurity protocols protect sensitive data and maintain customer trust, crucial for any digital business model. Compliance with regulations like GDPR ensures that customer data is handled responsibly.

Agile methodologies support rapid iteration and feedback, allowing businesses to adapt quickly to market changes and customer needs. Agile promotes collaboration among diverse teams, enhancing innovation and efficiency. A focus on user-centric design ensures that digital platforms and services are accessible and easy to navigate, improving customer satisfaction. Integrating feedback mechanisms helps refine offerings and align them with customer expectations.

By establishing a robust technological infrastructure, enterprises can develop innovative business models that not only respond to current market demands but also anticipate future opportunities for growth and success.

2. Digital Mindset - a shift towards a digital-first culture is essential. This includes fostering a willingness to experiment, learn from failures, and embrace change at all organizational levels. Strong leadership is necessary to champion digital initiatives and guide the organization through transformation.

The digital mindset is a crucial component of an innovative business model for enterprise development. It encompasses the attitudes, beliefs, and behaviors that enable organizations to thrive in a digital-first environment. An innovative business model for enterprise development refers to a structured approach that integrates new ideas, technologies, and processes to create value and drive growth in a competitive market.

By fostering a strong digital mindset, enterprises can effectively innovate and implement business models that are not only resilient but also positioned for success in an ever-evolving digital landscape. This mindset serves as the foundation for leveraging technology, enhancing customer experiences, and driving sustainable growth.

3. **Customer-Centric Approach** - businesses must utilize data analytics to gain insights into customer preferences and behaviors, enabling them to tailor products and services effectively. Focus on delivering seamless, personalized experiences across all touchpoints to foster loyalty and engagement.

A customer-centric approach is a fundamental aspect of an innovative business model for enterprise development. This approach prioritizes the needs and preferences of customers throughout the entire business process, from product development to service delivery.

Market Research, conducting thorough research to gather insights about customer preferences, pain points, and behaviors. This can include surveys, interviews, and data analysis.

A customer-centric approach is essential for an innovative business model in enterprise development. By prioritizing customer needs and experiences, businesses can create lasting relationships, enhance loyalty, and drive sustainable growth. This approach not only meets current demands but also positions organizations to anticipate and adapt to future customer expectations.

4. **Agility and Flexibility** - organizations should adopt agile methodologies, allowing them to respond quickly to market changes and customer feedback. Emphasizing rapid prototyping and testing of new ideas to refine business models continuously.

Agility and flexibility are critical components of an innovative business model for enterprise development. These traits enable organizations to respond quickly to changes in the market, adapt to new technologies, and meet evolving customer needs.

Adaptive Strategies organizations can swiftly adjust their strategies based on market trends, competitive pressures, and customer feedback, allowing them to capitalize on emerging opportunities. Streamlined decision-making processes reduce the time from idea conception to implementation, facilitating quicker responses to changes.

Employing frameworks like Scrum or Kanban allows teams to work in short, iterative cycles, enabling regular reassessment and adjustment of priorities based on real-time feedback. Rapid prototyping encourages experimentation and testing of new ideas, which can be quickly refined or discarded based on user feedback.

Implementing mechanisms to gather and analyze customer feedback regularly helps organizations stay aligned with customer expectations and rapidly adjust

offerings and flexibility in product and service offerings allows for customization based on individual customer preferences, enhancing satisfaction.

In summary, agility and flexibility are essential for an innovative business model in enterprise development. By cultivating these traits, organizations can better navigate the complexities of today's fast-paced business environment, enhancing their ability to innovate, respond to customer needs, and achieve sustainable growth.

5. Collaborative Ecosystem - building strategic partnerships with technology providers, startups, and industry players can enhance innovation capabilities. Encouraging collaboration with external stakeholders, including customers and innovators, to co-create solutions and drive development.

A collaborative ecosystem is a vital element of an innovative business model for enterprise development. This ecosystem consists of various stakeholders—including customers, partners, suppliers, and even competitors—who work together to create value and drive innovation. Here's how a collaborative ecosystem contributes to enterprise development:

Knowledge Exchange and collaboration allows organizations to share expertise, best practices, and insights, leading to more informed decision-making and innovative solutions. Businesses can leverage shared resources, such as technology platforms, research facilities, and human capital, reducing costs and enhancing capabilities.

A collaborative ecosystem enables organizations to respond more swiftly to market changes by leveraging the strengths and capabilities of partners and organizations can pivot more easily when they have a network of collaborators to draw upon for support and resources.

Creating platforms for interaction among customers fosters a sense of belonging and loyalty to the brand. Engaging customers in ongoing conversations allows businesses to gather real-time feedback, enabling continuous improvement and innovation.

Collaborating with established players in different markets can provide access to new customer bases and distribution channels.

A collaborative ecosystem is essential for fostering an innovative business model in enterprise development. By engaging with various stakeholders and leveraging collective strengths, organizations can enhance their capabilities, drive innovation, and achieve sustainable success in an increasingly complex and competitive landscape.

6. Data-Driven Decision Making - developing robust analytics capabilities to harness data for informed decision-making, predicting market trends, and identifying new opportunities. Establishing clear KPIs to measure the success of digital initiatives and refine strategies accordingly.

Data-driven decision making is a cornerstone of an innovative business model for enterprise development. This approach leverages data analytics and insights to inform strategic choices, optimize operations, and enhance customer experiences.

Utilizing data analytics helps organizations make informed choices based on empirical evidence rather than intuition, reducing uncertainty in decision making. Analyzing market trends, consumer behavior, and competitive landscapes allows businesses to identify opportunities and threats effectively.

Data analytics enables precise customer segmentation, allowing businesses to tailor products and marketing strategies to specific groups based on their preferences and behaviors. By analyzing customer data, organizations can create personalized interactions, improving customer satisfaction and loyalty.

Data analysis can reveal potential risks and vulnerabilities, allowing organizations to develop strategies to mitigate them before they escalate. A data-driven approach supports informed risk-taking, enabling organizations to pursue innovative ideas while managing potential downsides.

Data-driven decision making is essential for innovative business models in enterprise development. By harnessing the power of data, organizations can make informed choices, enhance customer experiences, optimize operations, and drive sustainable growth in an increasingly competitive landscape.

7. Regulatory and Compliance Awareness - awareness of relevant regulations, especially regarding data privacy and security, is crucial for building trust and ensuring compliance. Implementing strategies to manage risks associated with digital transformation and innovation.

Regulatory and compliance awareness is a crucial element of an innovative business model for enterprise development. As organizations navigate the complexities of digital transformation and evolving market landscapes, understanding and adhering to relevant regulations and compliance standards becomes essential.

Organizations must stay informed about industry-specific regulations, data protection laws (such as GDPR), and consumer protection standards to avoid legal issues. Awareness of regulatory requirements helps businesses identify potential risks and implement strategies to mitigate them, safeguarding against penalties and reputational damage.

In an era of increasing data collection and usage, compliance with data privacy regulations is vital. Organizations must establish robust data governance frameworks to ensure proper data handling and protection. Being transparent about data practices fosters trust among customers and stakeholders, enhancing brand reputation.

Understanding the regulatory landscape allows organizations to innovate within established boundaries, ensuring that new products and services are compliant from the outset. Organizations that monitor regulatory trends can anticipate changes

and adapt their business models proactively, maintaining competitiveness while adhering to compliance.

Regulatory and compliance awareness is essential for the formation of innovative business models in enterprise development. By integrating compliance considerations into their strategies, organizations can navigate the complexities of the regulatory landscape, enhance operational integrity, and build trust with stakeholders, ultimately driving sustainable growth and innovation.

8. Talent and Skill Development - investing in employee training and development to ensure the workforce is equipped with necessary digital skills. Fostering an environment that attracts top talent in technology and innovation.

Talent and skill development are vital components of an innovative business model for enterprise development. As organizations strive to remain competitive in a rapidly changing environment, investing in their workforce becomes essential for fostering innovation, adaptability, and sustainable growth.

Talent and skill development are crucial for innovative business models in enterprise development. By prioritizing the growth and development of their workforce, organizations can foster a culture of innovation, enhance operational efficiency, and drive sustainable growth in a dynamic environment.

9. Sustainable Practices - integrating sustainability into business models to meet consumer demands for responsible practices and address environmental challenges.

Sustainable practices are integral to an innovative business model for enterprise development. As organizations strive to balance profitability with social and environmental responsibility, incorporating sustainability into their core strategies is essential.

Implementing practices that minimize waste and optimize resource use—such as energy-efficient technologies, water conservation, and sustainable sourcing—helps reduce the environmental impact. Embracing a circular economy model focuses on designing products for reuse, recycling, or repurposing, which minimizes waste and extends the lifecycle of materials.

Developing products that are environmentally friendly—such as using biodegradable materials or creating energy-efficient solutions—can attract eco-conscious consumers. Transitioning from product ownership to service-based models (e.g., leasing, sharing platforms) reduces resource consumption and promotes sustainability.

Sustainable practices are essential for an innovative business model in enterprise development. By integrating sustainability into their strategies, organizations can create value not only for themselves but also for society and the

environment, driving long-term success and resilience in an increasingly eco-conscious market.

10. Long-Term Vision and Strategy - developing a clear digital transformation strategy that aligns with the overall business goals and outlines the path for innovation.

A long-term vision and strategy are critical components of an innovative business model for enterprise development. This strategic framework guides organizations in navigating future challenges, seizing opportunities, and ensuring sustainable growth.

A long-term strategy involves anticipating market trends, technological advancements, and societal shifts, allowing organizations to adapt proactively rather than reactively. Engaging in scenario planning helps organizations prepare for various potential futures, enhancing resilience against uncertainties.

Conducting regular strategic reviews ensures that the organization remains agile and responsive to changing circumstances, allowing for course corrections.

A long-term vision and strategy are essential for driving an innovative business model in enterprise development. By articulating clear goals, fostering adaptability, and investing in key areas, organizations can create a sustainable path for growth and success in an ever-evolving market.

The formation of innovative business models in the context of digital transformation requires a multifaceted approach. By addressing these prerequisites, enterprises can effectively harness digital technologies and create value in a rapidly changing environment. This proactive stance not only enhances competitiveness but also positions businesses for sustainable growth in the digital age.

Successful business models increasingly rely on data analytics for informed decision-making. Companies that harness data effectively can identify trends, optimize operations, and enhance customer experiences, positioning themselves for sustained growth.

Innovative business models prioritize understanding and addressing customer needs. By fostering deeper engagement and personalization, organizations can build stronger customer relationships and loyalty.

The formation of business models in the digital age often involves collaboration within broader ecosystems, including partnerships with startups, suppliers, and other stakeholders. This collaborative approach enhances innovation and resource sharing.

There is a growing emphasis on embedding sustainability into business strategies. Companies that prioritize environmentally and socially responsible practices can differentiate themselves and meet the expectations of modern consumers.

Organizations must integrate emerging technologies—such as artificial intelligence, blockchain, and the Internet of Things—into their business models to stay competitive and innovate continuously.

#### Prospects for Development:

As technology evolves, enterprises will need to enhance their digital capabilities further, integrating advanced tools and platforms to optimize processes and improve customer interactions.

Organizations will increasingly prioritize upskilling and reskilling their workforce to adapt to new technologies and methodologies, ensuring that employees are equipped to contribute to innovative business models.

The trend towards collaboration will likely grow, with more organizations engaging in partnerships and alliances to co-create value, share resources, and drive innovation. As data usage continues to expand, organizations will need to address ethical considerations around data privacy and security, fostering transparency and building trust with consumers.

The ability to pivot quickly in response to market changes will remain crucial. Future business models will likely incorporate flexible strategies that allow for rapid adaptation to disruptions.

Organizations will need to navigate the complexities of global markets, adapting their business models to local contexts while leveraging global opportunities for growth. Continued investment in R&D will be essential for driving innovation, allowing companies to explore new products, services, and technologies that meet evolving market demands.

In summary, the formation of innovative business models in the era of digital transformation is characterized by agility, data-driven decision-making, and a strong focus on customer needs. Future developments will likely emphasize continued digital integration, collaborative practices, and sustainability, positioning organizations for success in an increasingly competitive and dynamic environment.

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## NEUROMARKETING JAKO INNOWACYJNE NARZĘDZIE BADANIA PREFERENCJI KONSUMENTÓW I POPRAWY EFEKTYWNOŚCI ZARZĄDZANIA

Współczesny rynek cechuje się silną konkurencją, co wymaga od przedsiębiorstw nowego podejścia do rozumienia potrzeb i zachowań konsumentów. W tym kontekście tradycyjne narzędzia marketingowe, takie jak ankiety, grupy fokusowe czy inne świadome reakcje klientów, nie są wystarczające, aby zbudować głęboką więź emocjonalną z odbiorcami. Konsumenti często podejmują decyzje na podstawie reakcji nieświadomych, które trudno ocenić za pomocą tradycyjnych metod. W związku z tym neuromarketing, dziedzina łącząca marketing z neuronauką, zyskał w ostatnich latach dużą popularność.

Neuromarketing otwiera możliwość badania podświadomych reakcji klientów przy pomocy nowoczesnych technologii, takich jak funkcjonalny rezonans magnetyczny (fMRI), elektroencefalografia (EEG), śledzenie ruchów oczu (eye-tracking) czy analiza mikroekspresji twarzy. Techniki te pozwalają zrozumieć, jak klienci reagują na różne bodźce – przekazy reklamowe, projekty produktów, kolory itp. – i wykorzystać te informacje do tworzenia strategii marketingowych, które głęboko rezonują z odbiorcami.

Neuromarketing to jedno z nowoczesnych podejść do badania preferencji i zachowań konsumentów, które umożliwia głębsze zrozumienie mechanizmów podejmowania decyzji. Jest to interdyscyplinarna dziedzina, która łączy neurobiologię, psychologię i marketing w celu analizy reakcji konsumentów na określone bodźce. Dzięki technikom obrazowania mózgu, takim jak fMRI i EEG, neuromarketing pozwala zrozumieć emocjonalne reakcje konsumentów. W ten sposób firmy mogą odkryć, jakie kolory, dźwięki, kształty czy zapachy wzbudzają zainteresowanie potencjalnych klientów, jak kształtuje się emocjonalne przywiązanie do marki oraz jakie zachęty mogą skłonić do zakupu.

Termin „neuromarketing” został po raz pierwszy wprowadzony w 2002 roku przez profesora Ale Smaida, naukowca z Rotterdam School of Management (Holandia). Jego badania skupiały się na zrozumieniu, w jaki sposób konsumenci reagują na bodźce marketingowe, a także starał się zastosować metody neurobiologiczne do analizy reakcji konsumentów na różne rodzaje reklam i produktów.

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*Wyzsza szkoła społeczno-gospodarcza w Przeworsku*

Jean-Marc Shante'a – Francuski badacz i profesor marketingu, który aktywnie badał reakcje emocjonalne na bodźce marketingowe, definiuje neuromarketing jako zastosowanie metod neurobiologicznych do badania motywacji i zachowań konsumentów. Jego zdaniem neuromarketing daje szansę na lepsze zrozumienie sposobów wpływania na wybory konsumentów poprzez badanie ich emocji i motywacji.

Gerharda Zallmanna – profesor Harvard Business School, jeden z pionierów neuromarketingu, twórca metody ZMET (Zaltman Metaphor Elicitation Technique) służącej do badania podświadomych skojarzeń konsumenckich. Chociaż technika ta nie jest nauką neurologiczną w tradycyjnym sensie, jej celem jest identyfikacja głębokich procesów poznawczych, które wpływają na decyzje klientów. Uważa, że neuromarketing umożliwia dostęp do ukrytych reakcji emocjonalnych konsumentów, których nie da się ocenić tradycyjnymi metodami.

Daniela Kahnemana – jako laureat Nagrody Nobla w dziedzinie ekonomii wniósł znaczący wkład w zrozumienie ekonomii behawioralnej, wyjaśniając, w jaki sposób podświadome procesy i emocje wpływają na podejmowanie decyzji. Jego badania stały się podstawą wielu zasad neuromarketingu, chociaż nie opracował technologii badania mózgu. W swoich pracach podkreśla, że większość decyzji konsumenckich podejmowana jest szybko i podświadomie.

Naukowcy stworzyli własną definicję neuromarketingu.

Neuromarketing to gałąź badań marketingowych, której celem jest badanie aktywności mózgu i reakcji psychologicznych konsumentów w celu ujawnienia ukrytych motywacji i wyzwalaczy emocjonalnych wpływających na podejmowanie decyzji (definicja Jean-Marc Shante'a).

Neuromarketing to zastosowanie wiedzy i narzędzi neurobiologicznych do identyfikacji podświadomych reakcji emocjonalnych i motywów konsumentów, które kształtują ich zachowania (definicja Martina Lindstroma).

Definicje te podkreślają, że neuromarketing jest nauką badającą nieświadome procesy leżące u podstaw zachowań konsumentów. Wykorzystuje metody neuronaukowe do badania nie tylko tego, co ludzie myślą o produkcie lub reklamie, ale także tego, jak reagują na to na poziomie podświadomości, dzięki czemu neuromarketing jest ważnym narzędziem pozwalającym uzyskać głębsze zrozumienie zachowań konsumentów.

Neuromarketing jest obiecującym narzędziem rozwoju firm pragnących lepiej rozumieć potrzeby konsumentów i efektywniej współpracować z personelem. Stosowanie jego metod pozwala na poprawę zarówno komunikacji zewnętrznej z klientami, jak i otoczenia wewnętrznego firmy, co przyczynia się do zwiększenia jej ogólnego sukcesu.

Neuromarketing jako technologia aktywnie się rozwija i jest integrowany ze strategiami firm, zapewniając głębsze zrozumienie potrzeb i motywacji konsumentów. Badanie reakcji mózgu, emocji i podświadomych preferencji otwiera nowe perspektywy spersonalizowanej pracy z klientami i budowania długoterminowej lojalności. Rozważmy główne obszary perspektyw rozwoju neuromarketingu.<sup>10</sup>

Dzięki technologiom neuromarketingu firmy mogą tworzyć spersonalizowane treści, które rezonują z klientami na poziomie emocjonalnym. W przyszłości strategie marketingowe mogą uwzględniać dane dotyczące reakcji emocjonalnych klientów na różne formaty treści (video, obraz, tekst). Na przykład, analizując emocjonalną reakcję konsumenta na określone reklamy, firmy będą mogły lepiej dostosować swoje kampanie reklamowe, czyniąc je bardziej atrakcyjnymi i znaczącymi osobiście dla każdego klienta.

Technologie neuromarketingowe pozwalają nam badać, jak różne bodźce sensoryczne wpływają na doświadczenie klienta. Firmy mogą eksperymentować z takimi czynnikami, jak muzyka, kolory, zapachy i tekstury, aby stworzyć środowisko zachęcające klientów do zakupu. W przyszłości marketing sensoryczny może stać się podstawą budowania „przestrzeni emocjonalnych” w sklepach czy salonach sprzedaży, gdzie otoczenie będzie dostosowane do potrzeb psychologicznych i emocjonalnych grupy docelowej.

Neurofeedback może stać się ważnym narzędziem w rozwoju produktu. Za pomocą technologii neuromarketingu firmy mogą zbadać, które elementy produktu wywołują pozytywne, a jakie negatywne reakcje w mózgach klientów jeszcze zanim produkt pojawi się na rynku. Dzięki temu możliwe będzie stworzenie produktów lepiej odpowiadających potrzebom i preferencjom docelowej grupy odbiorców. Na przykład producenci będą mogli zoptymalizować projekt, opakowanie, kolor i teksturę produktu, zmniejszając ryzyko negatywnego postrzegania.

W przyszłości neuromarketing będzie ściśle powiązany ze sztuczną inteligencją, co pozwoli na automatyzację procesów analizy danych emocjonalnych. Ułatwi to pracę marketerom, którzy będą mogli w czasie rzeczywistym wykorzystywać wyniki badań do dostosowywania treści i przekazów. Dzięki temu firmy będą mogły dostosować swoje strategie marketingowe do reakcji klientów w danej chwili, co zapewni wysoki poziom trafności i efektywności.

Perspektywa dynamicznego dostosowywania treści reklamowych w czasie rzeczywistym, w oparciu o stan emocjonalny klientów, to jeden z ekscytujących obszarów rozwoju neuromarketingu. Platformy reklamowe mogą na przykład analizować emocje widzów i dostosowywać reklamy lub banery w czasie rzeczywistym, czyniąc je bardziej atrakcyjnymi i skutecznymi. Dzięki temu firmy

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<sup>10</sup> C. Morin, (2011). Neuromarketing: The new science of consumer behavior. Society, 48(2), 131-135.

będą mogły pokazać klientom dokładnie te treści, które najlepiej odpowiadają ich nastrojowi i oczekiwaniom.

Dzięki technologiom neuromarketingu firmy będą mogły bardziej szczegółowo analizować reakcje emocjonalne na opinie klientów (opinie, komentarze, oceny). Zrozumienie, jak klienci reagują emocjonalnie na określone aspekty produktu lub usługi, pozwoli Ci szybko zidentyfikować problematyczne punkty i dostosować strategię. Pomoże to zwiększyć satysfakcję klientów i stworzyć relację z marką opartą na zaufaniu.<sup>11</sup>

Neuromarketing ma ogromne nadzieje w obszarze rzeczywistości wirtualnej (VR) i rozszerzonej (AR), gdzie klienci mogą doświadczyć produktu lub usługi w symulowanym środowisku, a firmy mogą analizować swoje reakcje emocjonalne. Może być narzędziem do testowania nowych produktów, badania zachowań klientów w różnych scenariuszach interakcji z produktami i dostosowywania strategii do indywidualnych potrzeb. Wirtualne doświadczenia pozwalają markom zwiększyć zaangażowanie klientów do poziomu wcześniej niedostępnego.

Neuromarketing wykorzystuje narzędzia, które pozwalają badać podświadome i emocjonalne reakcje konsumentów na różne bodźce marketingowe. Zapewnia to głębsze zrozumienie, w jaki sposób klienci postrzegają reklamy, produkty lub marki, co pomaga firmom formułować skuteczniejsze strategie. Rozważmy główne narzędzia neuromarketingu i porównajmy je z tradycyjnymi narzędziami marketingowymi.

Tradycyjne narzędzia marketingowe zapewniają szerokie dotarcie do odbiorców, są dostępne i tańsze. Nadają się do zbierania świadomych odpowiedzi od klientów i uzyskiwania ogólnego obrazu ich postrzegania produktu lub usługi. Jednak metody te nie zawsze zapewniają głęboki wgląd w podświadome i emocjonalne reakcje, które są ważne dla zrozumienia prawdziwych zachowań konsumentów.

Narzędzia neuromarketingu pozwalają natomiast firmom na głębsze zrozumienie podświadomych mechanizmów wpływających na decyzje klientów. Są bardziej obiektywne i umożliwiają dostęp do danych, które trudno uzyskać tradycyjnymi metodami. Neuromarketing wymaga jednak znacznych inwestycji, wykwalifikowanej kadry i specjalistycznego sprzętu, co ogranicza jego dostępność dla małych i średnich przedsiębiorstw. W przyszłości połączenie obu podejść może być najlepszą opcją dla firm, które chcą uzyskać jak najpełniejszy obraz swojego klienta, integrując zarówno świadome, jak i podświadome aspekty jego zachowań.

Stosowanie neuromarketingu, umożliwiając firmom głębsze zrozumienie swoich klientów, rodzi również obawy dotyczące możliwości manipulowania

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<sup>11</sup> H.Plassmann, T.Z.Ramsoy, M.Milosavljevic, (2012). Branding the brain: A critical review and outlook. *Journal of Consumer Psychology*, 22(1), 18-36.

podświadomymi reakcjami i emocjami. Stwarza to potrzebę ochrony konsumentów przed ewentualnym narzucaniem decyzji i zachowania ich wolności wyboru. Ochronę konsumentów można zapewnić poprzez kompleksowe środki etyczne, prawne i edukacyjne, które pomagają minimalizować ryzyko.

Tabela 1

### Narzędzia neuromarketingu

Narzędzie	Spotkanie	Zalety	Wady
Funkcjonalny magnes rezonansowy tomografia (fMRI)	Umożliwia wizualizację aktywności mózgu i określenie, które obszary aktywują się w odpowiedzi na różne bodźce (np. oglądanie reklamy).	Dostarcza szczegółowych informacji o reakcjach emocjonalnych i poznawczych, ujawnia, które części mózgu odpowiadają za zainteresowanie, przyjemność czy strach.	Wysokie koszty badań i ograniczenia w poruszaniu się, ponieważ badania można prowadzić wyłącznie w wyspecjalizowanych laboratoriach.
Elektroencefalografia (EEG)	Mierzy aktywność elektryczną mózgu, co pozwala wykryć reakcje emocjonalne i poziom uwagi.	Szybkie gromadzenie danych, wygodne do testowania reklam, produktów lub treści w czasie rzeczywistym.	Mniej dokładne niż fMRI, ogranicza się do ogólnych reakcji emocjonalnych (pobudzenie, uwaga) bez głębokiego zrozumienia konkretnych emocji.
Śledzenie wzroku (śledzenie ruchy oczu)	Określa, na które części reklamy lub witryny internetowej konsumenci zwracają największą uwagę.	Zapewnia wgląd w to, jak klienci postrzegają elementy wizualne i które części treści są najbardziej angażujące.	Nie pokazuje reakcji emocjonalnej, a jedynie kierunek uwagi; nie ujawnia powodów, dla których klient zwrócił uwagę na konkretny przedmiot.
Pomiar puls i poziom przewodności skóra (GSR)	Umożliwia ocenę reakcji emocjonalnej poprzez wykrycie pobudzenia, pobudzenia lub stresu w odpowiedzi na bodziec.	Szybka i niedroga metoda pomiaru reakcji fizjologicznych.	Daje jedynie ogólne pojęcie o reakcji emocjonalnej, nie pozwala na szczegółowe opisanie emocji i ich przyczyn.
Analiza mikroekspresje twarz	Wykrywa emocje (radość, strach, zdziwienie) poprzez mikroekspresje pojawiające się na twarzy w odpowiedzi na bodziec.	Pomaga zrozumieć prawdziwe emocje klientów, które mogą być nieświadome.	Wymaga dokładnej analizy i technologii rozpoznawania twarzy, może być mniej dokładny w przypadku złożonych reakcji emocjonalnych.

Porównanie narzędzi marketingowych i neuromarketingu

Parametr	Tradycyjne narzędzia marketingowe	Narzędzia neuromarketingu
Rodzaj analizy	Ankiety, kwestionariusze, grupy fokusowe, wywiady	Analiza aktywności neuronalnej, reakcji emocjonalnych i fizjologicznych
Głębina zrozumienia	Wyniki opierają się na świadomych reakcjach klientów	Wyniki opierają się na podświadomych reakcjach mózgu i ciała
Koszty	Stosunkowo niski, dostępny dla każdej firmy	Wysokie koszty, wymagają specjalistycznego sprzętu i ekspertów
Obiektywność	Zależy od prawdziwości odpowiedzi klientów	Obiektywnie mierzy reakcje ciała i mózgu, minimalizując reakcje subiektywne
Szybkość gromadzenia danych	Dłużej, gdyż obejmuje przetwarzanie kwestionariuszy i ankiet	Może to być szybsze dzięki zautomatyzowanemu gromadzeniu danych fizjologicznych
Przykład użycia	Badania satysfakcji klientów, testowanie produktów	Testowanie materiałów reklamowych, badanie reakcji emocjonalnych na markę
Zasięg	Obejmuje szeroką grupę demograficzną	Bardziej odpowiedni do wąsko ukierunkowanych badań ze względu na ograniczoną dostępność
Dostępność	Dostępne dla małych, średnich i dużych przedsiębiorstw	Stosowane głównie przez duże firmy ze względu na wysoki koszt

### 1. Ustanawianie standardów etycznych i samoregulacja przedsiębiorstw

Ważnym krokiem w kierunku ochrony konsumentów jest opracowanie standardów etycznych w zakresie neuromarketingu i ich dobrowolne przestrzeganie przez firmy. Zasady etyczne powinny obejmować:

- **Przezroczystość:** firmy powinny poinformować klientów, że stosują metody neuromarketingowe i wyjaśnić cel tych badań.
- **Ograniczenia wykorzystania danych:** Informacje uzyskane w wyniku badań neuromarketingowych powinny być wykorzystywane wyłącznie do ulepszania produktów i usług, a nie do manipulowania umysłami.
- **Dobrowolny udział:** jeśli badania obejmują gromadzenie danych osobowych lub emocjonalnych, klienci muszą wyrazić zgodę.

Firmy mogą również powoływać wewnętrzne komisje etyczne w celu monitorowania zgodności z tymi standardami i przeglądu strategii marketingowych pod kątem ich wpływu na konsumentów.

### 2. Środki legislacyjne i regulacje

Rządy mogą wprowadzić przepisy kontrolujące wykorzystanie technologii neuromarketingowych. Główne przepisy takiego ustawodawstwa mogą obejmować:

- Regulacja gromadzenia i przechowywania danych: zasady gromadzenia, przechowywania i wykorzystywania danych biometrycznych i emocjonalnych zebranych w toku badań neuromarketingowych.

- Zakaz praktyk manipulacyjnych: zakaz stosowania technologii, których jedynym celem jest manipulowanie podświadomością konsumentów, na przykład tworzenie reklam wywołujących nieświadomy strach lub niepokój.

- Wymagania informacyjne: Firmy muszą zapewnić konsumentom możliwość rezygnacji z badań obejmujących neuromarketing i jasno wyjaśnić cel takich badań.

Takie działania legislacyjne mogą zwiększyć przejrzystość stosowania neuromarketingu i chronić prawa konsumentów.

### 3. Zwiększanie świadomości konsumentów

Edukacja konsumentów jest jednym z kluczowych działań chroniących ich przed ewentualną manipulacją. Zwiększanie świadomości na temat technik neuromarketingu umożliwi klientom zrozumienie działania tych technologii i krytyczną ocenę przekazów marketingowych. Może to obejmować:

- Publikacja informacji o neuromarketingu: Firmy i niezależne organizacje mogą udostępniać materiały informacyjne na temat tego, czym jest neuromarketing i jak działa, aby pomóc konsumentom rozpoznać strategie marketingowe wpływające na emocje.

- Programy edukacyjne: Organizacje zajmujące się ochroną konsumentów mogą prowadzić programy edukacyjne wyjaśniające, jak postępować pod wpływem technik neuromarketingowych, zachowując przy tym niezależność podejmowania decyzji.

### 4. Rozwiązania technologiczne zabezpieczeń

Istnieje również potencjał opracowania rozwiązań technologicznych, które pomogą konsumentom kontrolować wpływ neuromarketingu. Mogą to być aplikacje lub rozszerzenia przeglądarki, które blokują dostęp do określonego rodzaju treści reklamowych lub pomagają użytkownikom kontrolować ich reakcję emocjonalną na bodźce marketingowe. Na przykład programy analizujące reakcje fizjologiczne (tętno, poziom stresu) podczas oglądania reklam mogą ostrzegać użytkowników o potencjalnych wpływach manipulacyjnych.

Na podstawie powyższego można stwierdzić, że ochrona konsumentów przed wpływem narzędzi neuromarketingu wymaga kompleksowego podejścia, które obejmuje standardy etyczne, regulacje prawne, zwiększanie świadomości klientów i wdrażanie rozwiązań technologicznych. Połączenie tych środków pomoże zachować równowagę pomiędzy możliwościami neuromarketingu dla biznesu a prawem konsumentów do autonomii w podejmowaniu decyzji, zapewniając etyczny rozwój neuromarketingu jako dziedziny.



Neuromarketing to potężne narzędzie, które pozwala firmom uzyskać głębsze zrozumienie potrzeb, pragnień i zachowań konsumentów. Dzięki metodom badania reakcji neuropsychologicznych firmy mogą skuteczniej komunikować się z klientami, optymalizować strategie marketingowe i usprawniać zarządzanie wewnętrze. Rozważmy główne zalety neuromarketingu dla firm:

### 1. Dogłębne zrozumienie klienta

Neuromarketing pozwala firmom uzyskać dokładniejsze informacje o tym, co tak naprawdę przyciąga klientów, jakie czynniki wywołują pozytywne emocje i motywację do zakupu. Zamiast tradycyjnych metod badania czy analizowania trendów rynkowych, badania neuromarketingowe ujawniają w czasie rzeczywistym reakcje mózgu na określone bodźce (np. kolory, kształty, dźwięki). Pozwala to zrozumieć, w jaki sposób klienci reagują emocjonalnie na produkt lub przekaz reklamowy, co pozwala dostosować produkty i materiały marketingowe zgodnie z ich preferencjami.

### 2. Optymalizacja kampanii reklamowych

Jednym z kluczowych aspektów neuromarketingu jest możliwość tworzenia trafniejszych i bardziej atrakcyjnych kampanii reklamowych. Wykorzystując wiedzę na temat neuroskojarzeń, firmy mogą projektować reklamy, które oddziałują na odbiorców na poziomie emocjonalnym. Oznacza to nie tylko wzrost zainteresowania, ale także dłuższą pamięć o marce, gdyż więź emocjonalna zazwyczaj dłużej zapada w pamięć konsumenta. Na przykład materiały reklamowe wykorzystujące poruszające historie lub przyciągające uwagę intrygującym designem uruchamiają w mózgu poczucie przywiązania do marki, co zwiększa prawdopodobieństwo zakupu.

### 3. Kreacja i wzmacnianie marki

Neuromarketing pozwala firmom zbudować silniejszą markę, która angażuje emocjonalnie klientów i odróżnia ich od konkurencji. Wykorzystanie wyzwalaczy emocjonalnych do stworzenia identyfikacji wizualnej, zaprojektowania opakowania i doboru hasła może wzmocnić skojarzenia klienta z marką i zapewnić przywiązanie emocjonalne. Na przykład opracowanie logo i projektów opakowań wzbudzających pozytywne emocje poprawia postrzeganie marki. Dzięki temu marka staje się „bliżej” klientów, co zwiększa ich lojalność i zmniejsza prawdopodobieństwo przejścia do konkurencji.

### 4. Zwiększanie poziomu zadowolenia klientów

Neuromarketing może pomóc firmom zoptymalizować obsługę klienta, ucząc się, jak konsumenci reagują na różne aspekty doświadczenia klienta. Przykładowo wiedza na temat wpływu muzyki, zapachów i oświetlenia na stan emocjonalny klientów pomaga stworzyć przyjemniejszą atmosferę w punktach sprzedaży detalicznej czy salonach sprzedaży. Uwzględnienie tych niuansów zapewnia

pozytywne emocje podczas interakcji z marką i przyczynia się do budowania zaufania. Dzięki temu klienci pozostają zadowoleni i chętnie wracają do firmy.

#### 5. Rozszerzanie możliwości rozwoju produktów

Zastosowanie neuromarketingu pozwala zidentyfikować, które cechy produktu lub usługi powodują zainteresowanie lub satysfakcję klientów. Może to obejmować wybór koloru, kształtu, tekstury lub elementów funkcjonalnych, które wpływają na emocjonalny odbiór produktu. Przykładowo przeprowadzenie testów z wykorzystaniem neurotechnologii może pokazać, jak klienci reagują na konkretny projekt produktu lub jego opakowanie, co pozwala dostosować je do preferencji odbiorców jeszcze przed wprowadzeniem do produkcji. Zmniejsza to ryzyko niepowodzenia produktu na rynku i gwarantuje, że produkt spełni oczekiwania docelowej grupy odbiorców.

#### 6. Zwiększona konwersja i zwiększona sprzedaż

Za pomocą neuromarketingu firmy mogą zoptymalizować proces zakupowy, czyniąc go wygodniejszym i przyjemniejszym dla konsumentów. Znajomość wyzwalaczy emocjonalnych pozwala na tworzenie precyzyjnych ofert, które wymuszają na konsumentach podejmowanie szybkich i pozytywnych decyzji. Na przykład wykorzystanie czynników psychologicznych, takich jak ograniczona oferta („tylko dzisiaj”), zachęca klientów do szybszych zakupów. Dodatkowo, analizując dane dotyczące reakcji behawioralnych klientów podczas przeglądania strony internetowej czy wizyty w sklepie, firmy mogą dostosować rozmieszczenie produktów i strukturę treści w celu lepszej interakcji z użytkownikami.

#### 7. Zwiększanie efektywności zarządzania personelem

Neuromarketing może przydać się nie tylko w komunikacji zewnętrznej, ale także w wewnętrznym zarządzaniu firmą. Zrozumienie reakcji psychologicznych i neurobiologicznych pomaga menedżerom lepiej motywować pracowników, poprawiać komunikację i tworzyć efektywne środowisko pracy. Przykładowo uwzględnienie potrzeb emocjonalnych pracowników przy tworzeniu programów motywacyjnych czy warunków pracy może zwiększyć poziom satysfakcji i produktywności personelu. Pomaga także zmniejszyć wypalenie zawodowe i zwiększyć ogólną lojalność pracowników.

Pomimo znaczących zalet neuromarketingowi towarzyszą pewne wyzwania, zagrożenia i wady, które mogą ograniczać jego skuteczność i etyczne zastosowanie. Zrozumienie tych aspektów pomaga firmom przyjąć zrównoważone podejście do wdrażania technologii neuromarketingowych.

#### 1. Kwestie etyczne i ochrona prywatności

Jednym z głównych wyzwań neuromarketingu jest przestrzeganie standardów etycznych. Badanie aktywności mózgu konsumentów, szczególnie jeśli chodzi o ich emocje i nieświadome reakcje, może zostać odebrane jako naruszenie prywatności.

Neuromarketing stwarza ryzyko manipulacji konsumentami, ponieważ firmy mogą celowo wpływać na podświadomość, aby skłonić do zakupów. Może to wywołać niechęć wśród konsumentów i doprowadzić do utraty zaufania do marki. Dlatego ważne jest, aby podczas prowadzenia takich badań przestrzegać przejrzystości i standardów etycznych.

## 2. Wysoki koszt badań

Metody neuromarketingu, takie jak funkcjonalny rezonans magnetyczny (fMRI) czy elektroencefalografia (EEG), wymagają użycia drogiego sprzętu i zaangażowania wykwalifikowanych specjalistów. To sprawia, że tego typu badania są obciążające finansowo dla większości firm, szczególnie małych i średnich. Wysoki koszt może powstrzymać powszechne przyjęcie neuromarketingu, udostępniając go głównie dużym korporacjom z dużymi budżetami.

## 3. Trudność w interpretacji wyników

Wyniki badań aktywności mózgu nie zawsze są jednoznaczne i mogą być trudne do interpretacji. Przykładowo ta sama aktywność mózgu może wskazywać na różne emocje czy procesy poznawcze, co wymaga wnikliwej analizy i indywidualnego podejścia. Błędna interpretacja wyników może prowadzić do błędnych wniosków i błędnych decyzji marketingowych. Zwiększa to ryzyko inwestowania w strategię, które nie przyniosą oczekiwanych rezultatów.

## 4. Brak uniwersalnych standardów i metodologii

Neuromarketing jest stosunkowo nową dziedziną, dlatego wciąż nie ma jednolitych standardów i metodologii prowadzenia badań i oceny wyników. Oznacza to, że firmy mogą uzyskać różne wyniki, nawet jeśli zastosują podobne metody. Brak standaryzacji utrudnia porównywanie danych, co stwarza ryzyko dla wiarygodności badań i ich reprezentatywności.

## 5. Ograniczenia technologii

Technologie stosowane w neuromarketingu mają pewne ograniczenia techniczne. Na przykład skanery fMRI mogą pokazywać jedynie ogólne obszary aktywności mózgu, ale nie są w stanie określić, które emocje lub myśli powodują tę aktywność. Ponadto sprzęt jest nieporęczny i wymaga warunków laboratoryjnych, co uniemożliwia przeprowadzenie takich badań w rzeczywistych warunkach, na przykład w sklepie lub na ulicy.

## 6. Ryzyko nadmiernego uzależnienia od reakcji podświadomych

Neuromarketing koncentruje się na podświadomych reakcjach konsumentów, jednak zachowania ludzi nie zawsze ograniczają się do procesów podświadomych. Ignorowanie świadomych preferencji, czynników społecznych i kulturowych może prowadzić do błędnych strategii. Ryzyko nadmiernego polegania na podświadomych reakcjach może skutkować powstaniem kampanii marketingowych, które nie uwzględniają wszystkich czynników wpływających na podejmowanie decyzji.

## 7. Potencjał negatywnej reakcji konsumentów

Zwiększanie świadomości na temat neuromarketingu może wywołać reakcję wśród konsumentów, którzy mogą poczuć się zmanipulowani. Konsumentom mogą stać się bardziej ostrożni i krytyczni wobec marek stosujących techniki neuromarketingu, jeśli poczują, że są manipulowani. Negatywny PR wynikający z metod manipulacyjnych może wpłynąć na reputację firmy, co z kolei doprowadzi do utraty lojalności klientów.

## 8. Niestabilność wyników

Reakcja mózgu na bodźce marketingowe może się różnić w zależności od czynników zewnętrznych, takich jak nastrój, zmęczenie, poziom stresu itp. Dlatego wyniki tego samego badania mogą się różnić od czasu do czasu, co utrudnia wykorzystanie danych neuromarketingowych do planowania długoterminowego. Oznacza to również, że wyniki badań nie zawsze odpowiadają zachowaniom konsumentów w warunkach rzeczywistych.

Neuromarketing ma potencjał, aby znacząco poprawić doświadczenia klientów, dostarczając firmom nowych sposobów rozumienia ich potrzeb i emocji. Personalizacja oparta na analizie emocji, automatyzacja analizy danych oraz wprowadzenie technologii interaktywnych, takich jak VR i AR, otwierają przed firmami perspektywę na tworzenie głębszych i bardziej znaczących doświadczeń dla swoich klientów. Pozwoli to nie tylko zwiększyć lojalność i satysfakcję konsumentów, ale także dostosowywać produkty i usługi do zmieniających się potrzeb rynku w czasie rzeczywistym.

Zastosowanie technologii neuromarketingowych otwiera przed firmami nowe horyzonty w zrozumieniu podświadomych i emocjonalnych reakcji klientów, dostarczając unikalnych informacji, których nie można uzyskać za pomocą tradycyjnych narzędzi marketingowych. Dzięki narzędziom takim jak fMRI, EEG, eye-tracking i analiza mikroekspresji firmy mogą budować skuteczniejszą komunikację z klientami, dostosowywać produkty i kampanie reklamowe do indywidualnych potrzeb odbiorców oraz poprawiać doświadczenie klienta.

Jednocześnie neuromarketing ma swoje własne wyzwania: wysokie koszty, ograniczoną dostępność i pewne ryzyko etyczne. Ogranicza to jego zastosowanie głównie do dużych korporacji dysponujących dużymi zasobami. Tradycyjne narzędzia marketingowe pozostają bardziej dostępne, zapewniając szeroki zasięg i łatwość gromadzenia danych. Są jednak podatne na subiektywizm, ponieważ opierają się na świadomych reakcjach klientów, które nie zawsze odzwierciedlają rzeczywiste potrzeby emocjonalne.

Najlepsze efekty daje połączenie narzędzi tradycyjnych i neuromarketingowych, pozwalających uwzględnić zarówno świadome, jak i podświadome aspekty zachowań konsumentów. W ten sposób firmy mogą tworzyć

bardziej spersonalizowane, naładowane emocjami strategie, które wzmacniają lojalność klientów i poprawiają wyniki biznesowe. W przyszłości integracja technologii neuromarketingowych z tradycyjnymi metodami zapowiada się na podstawę marketingu nastawionego na głębokie zrozumienie klienta, co przyczyni się do innowacyjnego i etycznego rozwoju rynku. Oprócz marketingu neuromarketing może być przydatny dla menedżerów, którzy chcą poprawić produktywność pracowników i stworzyć bardziej motywujące środowisko. Wykorzystując wiedzę o reakcjach emocjonalnych i poznawczych pracowników, menedżerowie mogą dostosowywać warunki pracy, czyniąc je bardziej komfortowymi i efektywnymi. Na przykład użycie kolorów, projektowanie przestrzeni do pracy i innych elementów sensorycznych, które sprzyjają koncentracji i redukują stres.

Neuromarketing otwiera nowe możliwości nie tylko w zrozumieniu konsumentów, ale także w usprawnieniu zarządzania w firmie. Zastosowanie zasad neuromarketingu w zarządzaniu personelem pomaga stworzyć środowisko sprzyjające produktywności, motywacji pracowników i zapewniające komfortowe warunki pracy. Metody neuronaukowe pozwalają menedżerom lepiej zrozumieć, w jaki sposób czynniki psychologiczne i reakcje emocjonalne wpływają na zachowanie pracowników. Rozważmy kilka głównych sposobów zastosowania neuromarketingu w zarządzaniu.

#### 1. Stworzenie sprzyjającego środowiska pracy

Dzięki wiedzy na temat wpływu czynników sensorycznych (kolor, światło, temperatura, dźwięk tła) na produktywność, firmy mogą organizować miejsca pracy wspierające koncentrację i redukujące stres. Na przykład badania pokazują, że ciepłe kolory zwiększają poczucie komfortu, podczas gdy chłodne kolory sprzyjają skupieniu i czujności. Rozumiejąc te niuanse, menedżerowie mogą zastosować rozwiązania kolorystyczne do podziału przestrzeni roboczej na strefy, wybrać optymalny poziom oświetlenia i stworzyć tło dźwiękowe, które redukuje hałas i zwiększa komfort.

#### 2. Zwiększanie motywacji i satysfakcji pracowników

Zmotywowani pracownicy wnoszą do firmy większą wartość, a neuromarketing oferuje narzędzia do stworzenia programu motywacyjnego, który odpowiada na głębokie potrzeby i reakcje emocjonalne personelu. Znajomość reakcji mózgu na nagrodę pomaga kształtować programy motywacyjne, które tworzą poczucie satysfakcji i znaczenia. Na przykład pracownicy mogą otrzymywać nagrody niematerialne, takie jak uznanie społeczne lub możliwości indywidualnego rozwoju zawodowego, które aktywują ośrodki przyjemności w mózgu i sprzyjają motywacji.

#### 3. Doskonalenie komunikacji wewnętrznej

Emocje odgrywają znaczącą rolę w komunikacji wewnętrznej. Stosując podejścia neuromarketingowe, menedżerowie mogą opracować strategie

komunikacji, które zmniejszają ryzyko konfliktów i promują atmosferę zaufania. Na przykład prawidłowe sformułowanie informacji zwrotnej może pomóc uniknąć reakcji obronnej ze strony pracowników i pozytywniej postrzegać konstruktywną krytykę. Wykorzystanie empatii, zrozumienie indywidualnych cech każdego pracownika i umiejętność przedstawienia informacji w pozytywnym kontekście zwiększa skuteczność komunikacji.

#### 4. Rozwój pracy zespołowej

Neuromarketing może pomóc menedżerom w budowaniu efektywnych zespołów, biorąc pod uwagę psychologiczną charakterystykę pracy grupowej. Podejście to pozwala na identyfikację idealnych kombinacji pracowników, którzy się uzupełniają, a także wykorzystanie wiedzy o zbiorowych reakcjach poznawczych do wzmocnienia ducha zespołowego. Na przykład stworzenie przyjaznego środowiska konkurencyjnego (grywalizacja) może zmotywować pracowników do lepszej pracy, jednocześnie zwiększając ich zaangażowanie w firmę.

#### 5. Zmniejszenie poziomu stresu i wypalenia emocjonalnego

Zrozumienie procesów neuropsychologicznych związanych ze stresem i wypaleniem pozwala na opracowanie strategii zapobiegania temu zjawisku. Menedżerowie mogą wprowadzić regularne przerwy, promować aktywny wypoczynek pracowników i zapewniać elastyczne warunki pracy, które pozwolą uniknąć przeciążeń. Pomaga to pracownikom zachować stabilność emocjonalną, poczucie wsparcia ze strony firmy i zwiększa ich lojalność.

#### 6. Optymalizacja procesów szkoleniowych i rozwojowych

Badania neuromarketingowe pomagają także w opracowywaniu programów szkoleniowych opartych na sposobie, w jaki mózg przetwarza informacje. Wykorzystanie materiałów interaktywnych i multimedialnych, grywalizacja i nauka adaptacyjna przyczyniają się do lepszego zapamiętywania i rozumienia informacji. Podejście to jest szczególnie przydatne w rozwoju zawodowym pracowników, gdyż pomaga menedżerom budować strategie szkoleniowe, które zwiększają zainteresowanie szkoleniami i czynią je bardziej efektywnymi.

Neuromarketing dostarcza firmom narzędzia do skutecznej interakcji z klientami i optymalizacji procesów wewnętrznych. Głębsze zrozumienie aspektów emocjonalnych i behawioralnych pozwala na budowanie długotrwałych relacji z klientami, zwiększanie lojalności i satysfakcji oraz doskonalenie zarządzania personelem. Dzięki temu neuromarketing nie tylko sprzyja rozwojowi biznesu, ale także pozwala firmom dostosować się do wymagań współczesnego rynku, zwiększając ich konkurencyjność i efektywność.

## **Wnioski**

Neuromarketing, jako podejście naukowe, łączące marketing z neuronauką, stał się ważnym elementem nowoczesnych strategii biznesowych, szczególnie w warunkach dużej konkurencji i wymagań głębokiego zrozumienia potrzeb konsumentów. Dzięki zastosowaniu zaawansowanych technologii, takich jak funkcjonalny rezonans magnetyczny (fMRI), elektroencefalografia (EEG), śledzenie wzroku i analiza mikroekspresji, firmy mogły wyjść poza świadome preferencje klientów i zbadać ich podświadome reakcje. Otwiera to nowe perspektywy tworzenia spersonalizowanych doświadczeń, budowania emocjonalnej więzi z marką i doskonalenia strategii marketingowych.

Jednak pomimo licznych zalet neuromarketing niesie ze sobą szereg wyzwań i zagrożeń. Należą do nich wysoki koszt badań, konieczność posiadania specjalistycznego sprzętu i wiedzy specjalistycznej, a także kwestie etyczne związane z prywatnością i możliwością manipulacji konsumentami. Jest to szczególnie prawdziwe w kontekście rosnącej świadomości klientów na temat metod, które mogą wpływać na ich podświadome reakcje. W tym względzie etyka i przejrzystość stają się kluczowymi zasadami dla firm korzystających z neuromarketingu.

Neuromarketing ze względu na swoją złożoność i wymagania techniczne pozostaje w dużej mierze dostępny dla dużych korporacji dysponujących znaczącymi zasobami. W przypadku średnich i małych przedsiębiorstw tradycyjne narzędzia marketingowe są nadal bardziej dostępne i praktyczne. Jednak połączenie podejścia tradycyjnego i neuromarketingowego pozwala na skuteczniejsze strategie, ponieważ łączy świadome i podświadome aspekty zachowań klientów.

W przyszłości technologie neuromarketingowe mogą stać się bardziej dostępne i zintegrowane z platformami marketingowymi. Automatyzacja przetwarzania danych emocjonalnych, integracja sztucznej inteligencji i rozwój wirtualnej rzeczywistości stworzą jeszcze więcej możliwości zindywidualizowanej pracy z klientami. Może to znacząco zwiększyć lojalność i satysfakcję klientów oraz w czasie rzeczywistym dostosowywać produkty i usługi do ich potrzeb.

Dla skutecznego wykorzystania neuromarketingu należy wziąć pod uwagę aspekty etyczne i prawne, w szczególności zadbać o to, aby klienci byli poinformowani i mieli możliwość rezygnacji z badań. Samoregulacja firm, ustalanie standardów etycznych i regulacje legislacyjne pozwolą na znalezienie równowagi pomiędzy wprowadzaniem technologii neuromarketingowych a ochroną praw konsumentów.

Ogólnie rzecz biorąc, neuromarketing jest obiecującym narzędziem dla firm poszukujących głębszego zrozumienia klientów i ulepszenia strategii komunikacyjnych. Dzięki innowacjom technologicznym ma potencjał, aby stać się integralną częścią marketingu przyszłości, który koncentruje się na głębokim zrozumieniu emocjonalnych i podświadomych reakcji klientów.

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## ZARZĄDZANIE STRATEGICZNE ROZWOJEM MAŁYCH I ŚREDNICH PRZEDSIĘBIORSTW W POLSCE W OPARCIU O INNOWACJE I ZAAWANSOWANE TECHNOLOGIE

We współczesnych warunkach globalnych wyzwań gospodarczych i niestabilności makroekonomicznej wsparcie i rozwój przedsiębiorczości, zwłaszcza w sektorze małych i średnich przedsiębiorstw, nabiera szczególnego znaczenia. Polska charakteryzuje się stabilnymi trendami gospodarczymi, jednak dla zrównoważonego wzrostu konieczne jest maksymalne wykorzystanie zgromadzonego potencjału. Jednym z kluczowych czynników stabilizacji gospodarki jest wprowadzanie zaawansowanych technologii i innowacji do małych i średnich przedsiębiorstw, co wymaga opracowania kompleksowej strategii zarządzania. W praktyce światowej strategiczne zarządzanie przedsiębiorstwem udowodniło swoją skuteczność, co podkreśla wagę tej pracy.

Celem artykułu jest zbadanie i analiza wpływu strategii innowacyjnych na rozwój małych i średnich przedsiębiorstw w Polsce. Rozważane są różne podejścia do polityki innowacyjnej i sposoby jej dostosowania do specyfiki gospodarki narodowej. Jak pokazuje doświadczenie światowe, najbardziej rozwinięte kraje świata osiągnęły wysokie wskaźniki ekonomiczne dzięki praktycznemu zastosowaniu strategicznego zarządzania przedsiębiorstwem w sektorze małych i średnich przedsiębiorstw. Jego wkład w tworzenie teoretycznych podstaw przedsiębiorczości w XVII–XX w. wykonane przez Cantillona R., Ricardo D., Smitha A., Say J.-B., Hayek F., Schumpeter J. i inni.

Duża liczba prac i opracowań poświęcona jest małym i średnim przedsiębiorstwom we współczesnej teorii ekonomii; pozostaje w centrum uwagi badaczy ze względu na manewrowość ekonomiczną i terytorialno-przestrzenną oraz elastyczność podejmowania decyzji. Liczne prace badają logikę rozwoju małych i średnich przedsiębiorstw, badają czynniki wpływające lub utrudniające jego rozwój, mechanizmy oddziaływania państwa i regionu oraz wiele innych problemów. Jednocześnie niewystarczającą uwagę poświęcono badaniu problemów strategicznego zarządzania przedsiębiorczością w sektorze małych i średnich przedsiębiorstw w oparciu o interakcję różnych czynników przedsiębiorczości i zarządzania w warunkach dynamicznego wzrostu w oparciu o zaawansowane technologie i innowacji, co decyduje o trafności tematu pracy dyplomowej.

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Koncepcja artykułu opiera się na potrzebie systematycznego podejścia do budowania konkurencyjności małych i średnich przedsiębiorstw (MŚP) w Polsce w oparciu o zaawansowane technologie i innowacje. W kontekście globalizacji i rosnącej konkurencji międzynarodowej małe i średnie przedsiębiorstwa muszą stosować innowacyjne strategie, które pomogą wzmocnić ich pozycję rynkową i zapewnić zrównoważony rozwój.<sup>12</sup>

Główny nacisk w artykule położony jest na zarządzanie strategiczne MŚP, które uznawane jest za kluczowy element polityki gospodarczej państwa. W artykule poddano analizie trzy globalne strategie innowacyjnego rozwoju stosowane przez różne kraje: strategię „transferu”, strategię „pożyczania” i strategię „budowania”. Strategie te wpływają na gospodarki krajów na różne sposoby, a każda z nich ma swoje zalety i wady.

1. Strategia „Transferu” polega na wykorzystaniu osiągnięć naukowo-technicznych powstałych za granicą i wprowadzeniu ich do własnych procesów produkcyjnych. Przykładem takiej strategii jest powojenna Japonia, która aktywnie importowała i adaptowała zagraniczne technologie. Pomimo sukcesów tej strategii w przeszłości, jest ona mniej odpowiednia dla Polski, gdyż wymaga znacznych inwestycji finansowych w zakup licencji i może prowadzić do dostaw przestarzałych technologii.

2. Strategia „pożyczania” polega na opanowaniu wytwarzania produktów wytwarzanych wcześniej w krajach rozwiniętych. Podejście to zostało z powodzeniem zastosowane w krajach Azji Południowo-Wschodniej, takich jak Korea Południowa i Chiny. Jednak dla Polski ta droga również nie jest idealna ze względu na ryzyko wprowadzenia przestarzałych technologii i ograniczone możliwości tworzenia własnych innowacji.

3. Strategia „budowania” wręcz przeciwnie, ma na celu aktywne wykorzystanie krajowego potencjału naukowo-technicznego, przyciąganie zagranicznych naukowców i specjalistów oraz tworzenie innowacyjnych produktów i technologii na terenie kraju. Ta ścieżka pozwala nam przyspieszyć rozwój i wdrażanie nowych technologii, co przyczynia się do długoterminowego wzrostu gospodarczego.

Dla Polski strategia ta jest najwłaściwsza, gdyż opiera się na zasobach krajowych i zmniejsza zależność od zewnętrznych dostaw technologii.

Strategia „rozbudowy” jest jedną z najbardziej postępowych i perspektywicznych dróg rozwoju gospodarczego, mającą na celu aktywne wykorzystanie krajowego potencjału naukowo-technicznego. Opiera się na zasadach,

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<sup>12</sup> A.Skowronek-Mielczarek, 2013. Małe i średnie przedsiębiorstwa. Źródła finansowania. Warszawa: C.H. Beck.

które pozwalają krajowi nie tylko zwiększać krajowe możliwości innowacyjne, ale także przyciągać zagraniczne zasoby w postaci wiedzy, doświadczenia i kapitału, tworząc nowe produkty i technologie. Strategia ta ma kluczowe znaczenie dla zrównoważonego, długoterminowego wzrostu gospodarczego poprzez zmniejszenie zależności od zewnętrznych dostaw technologii i wzmocnienie międzynarodowej konkurencyjności kraju.<sup>13</sup>

### **Kluczowe aspekty strategii „budowania”:**

1. Wykorzystanie krajowego potencjału naukowo-technicznego. Jedną z głównych zalet strategii „budowania” jest poleganie na wewnętrznym rozwoju naukowym i technologiach. Pozwala to nie tylko opracowywać innowacyjne produkty, ale także gromadzić unikalne kompetencje, które można wykorzystać do dalszego poszerzania bazy technologicznej kraju. W przypadku Polski, która posiada rozwinięty system szkolnictwa wyższego i badań naukowych, nacisk na wykorzystanie własnego potencjału naukowo-technologicznego stwarza podstawy niezależności technologicznej i zdolności do przewodzenia w niektórych sektorach wysokich technologii.

Potencjał wewnętrzny musi być wspierany przez rozwój systemu edukacji, zwłaszcza w zakresie nauk technicznych i badawczych. Wsparcie rządowe projektów naukowych, stymulowanie współpracy uczelni z biznesem, a także wprowadzenie programów wsparcia start-upów może stać się katalizatorami innowacyjnego rozwoju. W ten sposób Polska może nie tylko zatrzymać w kraju najlepsze umysły, ale także stworzyć środowisko przyciągające nowe talenty i zasoby.

2. Przyciąganie zagranicznych naukowców i specjalistów Strategia „scale up” zakłada współpracę międzynarodową, która jest kluczowym czynnikiem przyspieszającym proces innowacyjny. Istotnym elementem tej strategii jest przyciąganie zagranicznych naukowców, inżynierów i przedsiębiorców, którzy mogą wnieść unikalne doświadczenie i wiedzę, wpływając na rozwój krajowej gospodarki. Może się to odbywać poprzez tworzenie korzystnych warunków pracy zagranicznych specjalistów, udział w projektach międzynarodowych, wymianę doświadczeń i organizację wspólnych badań z wiodącymi światowymi ośrodkami naukowymi.

Pozyskiwanie zagranicznych specjalistów ułatwia także transfer technologii i wiedzy, co może przyspieszyć rozwój własnych produktów high-tech i usprawnić zarządzanie procesami w małych i średnich przedsiębiorstwach. Nie tylko skraca to czas poświęcany na innowacyjne rozwiązania, ale także przyczynia się do tworzenia wysoko wykwalifikowanych miejsc pracy i wzrostu kapitału ludzkiego w kraju.

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<sup>13</sup> E.Urbanowska-Sojkin, P.Banaszyk, H.Witczak (2007). *Zarządzanie strategiczne przedsiębiorstwem*. Warszawa: PWE.

3. Tworzenie innowacyjnych produktów i technologii na terenie kraju Jedną z głównych zalet strategii „rozbudowy” jest tworzenie własnych innowacyjnych produktów i technologii, które pozwalają na uniezależnienie się kraju od zewnętrznych dostaw technologii. Dla Polski jest to szczególnie ważne, ponieważ zmniejsza podatność na czynniki ekonomiczne i polityczne, które mogą mieć wpływ na dostęp do zagranicznych technologii. Tworzenie własnych technologii pomaga rozwijać gospodarkę kraju, zwiększać eksport i wzmacniać pozycję kraju w światowym ekosystemie innowacji.

Ważne jest, aby innowacje powstawały w oparciu o analizę potrzeb rynku krajowego i trendów międzynarodowych. Zaletą strategii jest to, że kraj może skoncentrować się na rozwoju produktów, które nie tylko zaspokajają potrzeby krajowe, ale mają także potencjał do eksportu na rynki światowe, tworząc nowe źródła dochodów i zwiększając konkurencyjność krajowych przedsiębiorstw.

4. Integracja z międzynarodowymi procesami innowacyjnymi Jednym z kluczowych elementów strategii „scaling up” jest stworzenie systemu umożliwiającego integrację Polski z międzynarodowymi procesami zmian technologicznych. Obejmuje to udział w globalnych sieciach innowacji, aktywną interakcję z partnerami międzynarodowymi i przyciąganie międzynarodowych inwestycji w sektorach zaawansowanych technologii. Dzięki takim wysiłkom Polska może nie tylko czerpać innowacyjne pomysły z zagranicy, ale także eksportować swoje innowacje, wzmacniając tym samym swoją pozycję na rynku światowym.

Zaletą strategii „rozbudowy” jest to, że stymuluje ona dywersyfikację gospodarki poprzez rozwój branż wysokich technologii, takich jak informatyka, biotechnologia, zielona energia, a także stymuluje rozwój przemysłu i zwiększa wydajność pracy. Pomaga to krajowi wzmocnić swoją pozycję w handlu międzynarodowym, wejść na nowe rynki i poprawić bilans handlowy.

### **Korzyści dla Polski**

Dla Polski strategia „budowania” jest optymalna, gdyż:

- Wzmacnia krajowy potencjał naukowy i technologiczny. Sprzyja to niezależności kraju w sprawach technologii i innowacji, zmniejsza zależność od technologii importowanych, a także zwiększa konkurencyjność gospodarki.
- Tworzy nowe miejsca pracy w sektorach zaawansowanych technologii, co przyczynia się do wzrostu zatrudnienia i wzrostu dobrobytu ludności.
- Stymuluje napływ inwestycji zagranicznych poprzez tworzenie atrakcyjnego środowiska dla międzynarodowych projektów naukowo-technicznych i start-upów.
- Przyspiesza rozwój krajowego rynku innowacji, co pomaga firmie zwiększyć produktywność i możliwości eksportowe.

Tym samym strategia „rozbudowy” jest istotnym elementem długoterminowego rozwoju gospodarczego Polski. Sprzyja integracji kraju z

międzynarodowym środowiskiem naukowym i innowacyjnym, przyspiesza rozwój zaawansowanych technologii i zmniejsza zależność od zewnętrznych dostaw technologii, co stwarza podstawę stabilnego i zrównoważonego wzrostu gospodarczego.

Rozwój kapitału ludzkiego odgrywa ważną rolę w strategii zwiększania skali.

Rozwój kapitału ludzkiego jest kluczowym elementem strategii „budowania”, mającej na celu aktywne wykorzystanie krajowego potencjału naukowo-technologicznego na rzecz długoterminowego wzrostu gospodarczego. Edukacja i innowacje są ze sobą ściśle powiązane: bez wykwalifikowanych specjalistów zdolnych do opracowywania i wdrażania nowych technologii nie da się osiągnąć zrównoważonego rozwoju sektorów high-tech.

W tym zakresie reformy edukacyjne mające na celu kształcenie specjalistów w dziedzinach inżynierii, nauki i technologii odgrywają ważną rolę w strategii rozwoju gospodarczego Polski.<sup>14</sup>

#### 1. Reformy edukacyjne podstawą innowacyjnego rozwoju

Edukacja powinna stać się podstawą kształtowania wysoko wykwalifikowanej kadry, zdolnej do generowania innowacyjnych rozwiązań i wprowadzania ich do przemysłu. W Polsce konieczny jest przegląd istniejącego systemu edukacji, aby zwiększyć jego elastyczność i sprostać wymaganiom rynku. Ważnymi aspektami takich reform są:

Wzmocnienie obszarów technicznych i inżynierskich na uniwersytetach i w profesjonalnych instytucjach edukacyjnych, które zapewnią krajowi specjalistów, na których jest zapotrzebowanie w sektorach zaawansowanych technologii.

Modernizacja programów szkoleniowych z naciskiem na kształcenie praktyczne i pracę z najnowszymi technologiami, co pozwoli absolwentom przygotować się do realnej pracy w przedsiębiorstwach zajmujących się zaawansowanymi technologiami.

Tworzenie dualnych programów edukacyjnych, gdzie studenci będą mogli jednocześnie zdobywać wiedzę teoretyczną na uczelniach i zastosować ją w praktyce w firmach. Nie tylko przyspieszy to ich rozwój zawodowy, ale także wzmocni więzi pomiędzy systemem edukacji a biznesem.

#### 2. Wsparcie młodych naukowców i start-upów.

Szczególne uwagę należy zwrócić na wspieranie młodych naukowców i przedsiębiorców, którzy mogą stać się siłą napędową innowacyjnego rozwoju kraju. W tym celu konieczne jest stworzenie sprzyjających warunków dla ich pracy i rozwoju, m.in.:

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<sup>14</sup> K.Kuciński, 2010. Przedsiębiorczość i innowacyjność małych i średnich przedsiębiorstw. Warszawa: SGH.

Programy grantowe na finansowanie badań naukowych, start-upów i innowacyjnych projektów. Może to zachęcić studentów i młodych specjalistów do angażowania się w badania naukowe i wdrażania wyników swoich prac w działalności komercyjnej.

Inkubatory startupów i programy akceleracyjne który pomoże początkującym przedsiębiorcom przejść przez wszystkie etapy tworzenia biznesu – od pomysłu po wejście na rynek. Programy takie mogą obejmować wsparcie mentorskie, doradztwo finansowe i pomoc w znalezieniu inwestorów.

Ulgi podatkowe i specjalne warunki dla startupów, co zredukuje początkowe bariery finansowe i umożliwi szybszy rozwój nowych firm.

### 3. Współpraca uczelni, ośrodków badawczych i biznesu

Współpraca instytucji edukacyjnych, ośrodków badawczych i biznesu odgrywa kluczową rolę w tworzeniu efektywnego ekosystemu innowacji. Skuteczna interakcja wymaga:

Współpraca uczelni z firmami w ramach projektów naukowych i rozwoju nowych technologii. Dzięki temu firmy zyskają dostęp do najnowszych badań, a uczelnie będą mogły kształcić specjalistów posiadających praktyczne doświadczenie w rzeczywistych warunkach.

Parki i klastry przemysłowe, na którym mogą się skoncentrować zarówno organizacje badawcze, jak i przedsiębiorstwa produkcyjne. Stworzy to platformę wymiany wiedzy, doświadczeń i technologii, co przyspieszy rozwój innowacji i ich wdrażanie do produkcji.

Programy edukacyjne podnoszące kwalifikacje pracowników, co pozwoli specjalistom być na bieżąco z najnowszymi nowinkami technologicznymi i dostosowywać się do zmian zachodzących na rynku.

### 4. Współpraca międzynarodowa i dzielenie się wiedzą

Polska powinna zabiegać także o współpracę międzynarodową w dziedzinie edukacji i nauki. Udział w międzynarodowych programach edukacyjnych i badawczych, wymiana studentów i nauczycieli może być ważnym krokiem w kierunku podnoszenia poziomu krajowego systemu edukacji. Środki takie jak:

Udział w projektach międzynarodowych i programach grantowych, na przykład finansowany przez Unię Europejską, może pomóc w przyciągnięciu do kraju zaawansowanej wiedzy i technologii.

Programy mobilności akademickiej, która umożliwi studentom i naukowcom studiowanie i pracę za granicą, a następnie powrót do Polski z nową wiedzą i umiejętnościami.

### 5. Wpływ na rozwój innowacyjnego biznesu

Wykwalifikowana kadra przeszkolona w ramach zreformowanego systemu edukacji stanie się podstawą pomyślnego rozwoju innowacyjnego biznesu. Firmy

działające w sektorach zaawansowanych technologii będą mogły zatrudniać pracowników posiadających niezbędną wiedzę i doświadczenie, co pozwoli im:

Przyspieszenie rozwoju nowych produktów i technologii.

Podnoszenie jakości produktów i usług oraz ich konkurencyjności na rynkach międzynarodowych.

Przyciąganie międzynarodowych partnerów i inwestorów zainteresowanych wysokim poziomem profesjonalizmu pracowników i obiecującymi innowacjami.

Jednym z najważniejszych zadań polityki rządu jest tworzenie sprzyjającego środowiska dla rozwoju innowacji w sektorze małych i średnich przedsiębiorstw. Obejmuje to:

- Utworzenie ram regulacyjnych wspierających działalność innowacyjną;
- Promowanie zmian strukturalnych w gospodarce poprzez wprowadzanie zaawansowanych technologii;
- Zapewnienie równych warunków konkurencji i ochrona praw własności;
- Stymulowanie rozwoju kapitału ludzkiego, szczególnie w obszarze nauki i technologii.

Rola państwa w polityce innowacyjnej

W artykule podkreślono, że wsparcie rządowe jest ważnym warunkiem powodzenia wdrażania innowacji w małych i średnich przedsiębiorstwach. Inicjatywy rządowe powinny mieć na celu stworzenie warunków dla rozwoju technologicznego, restrukturyzację gospodarki i zwiększenie konkurencyjności polskich firm na rynku globalnym. Wyróżnia się cztery rodzaje polityki innowacyjnej państwa, z których każdy ma określony wpływ na rozwój MŚP:

1. Polityka pushu technologicznego – określenie przez stan priorytetów rozwoju naukowo-technicznego oraz wsparcia sfery innowacji.

2. Polityka orientacji rynkowej – ograniczenie roli państwa w stymulowaniu badań podstawowych, opierając się na rynkowym mechanizmie alokacji środków.

3. Polityka orientacji społecznej – społeczna regulacja skutków postępu naukowo-technicznego.

4. Polityka zmiany struktury gospodarczej – wpływ zaawansowanych technologii na rozwiązywanie problemów społeczno-gospodarczych i zmianę struktury sektorowej gospodarki.

Dla Polski najważniejsze jest połączenie elementów wszystkich czterech typów polityk, które będą uwzględniać specyfikę sytuacji gospodarczej kraju i skupiać się na priorytetowych obszarach innowacyjnego rozwoju. Ważnym aspektem jest nie tylko tworzenie innowacyjnych produktów, ale także strukturalna restrukturyzacja procesów gospodarczych, wsparcie krajowych producentów, a także zapewnienie długoterminowego wzrostu gospodarczego poprzez wprowadzanie produktów high-tech.

Wsparcie rządowe innowacji w Polsce odgrywa ważną rolę w zapewnieniu konkurencyjności gospodarki. Zachęty podatkowe, wyspecjalizowane fundusze i uproszczone procedury patentowe pozwalają firmom na szybkie wdrażanie zaawansowanych technologii i opracowywanie innowacyjnych produktów. Dzięki tym działaniom Polska staje się atrakcyjnym rynkiem dla inwestorów i przedsiębiorców zainteresowanych tworzeniem rozwiązań high-tech.<sup>15</sup>

Polska aktywnie rozwija sektor innowacji, rozumiejąc jego kluczową rolę w utrzymaniu konkurencyjności gospodarki w kontekście globalizacji. Agencje rządowe tworzą różnorodne narzędzia i mechanizmy stymulujące innowacyjność małych i średnich przedsiębiorstw. Warto zauważyć, że polski rząd prowadzi politykę mającą na celu wspieranie start-upów, projektów z zakresu zaawansowanych technologii i inicjatyw badawczych w celu stymulowania wzrostu gospodarki opartej na wiedzy. Poniżej przedstawiamy konkretne działania, które zostały już wdrożone lub mogą być zaproponowane w celu dalszego rozwoju innowacyjności w kraju.<sup>16</sup>

1. Tworzenie wyspecjalizowanych funduszy wspierających start-upy i projekty high-tech

Polski rząd aktywnie rozwija instrumenty wsparcia finansowego dla start-upów poprzez specjalistyczne fundusze i programy. Jednym z takich przykładów jest Fundusz Polskiej Agencji Promocji Przedsiębiorczości (PARP), który oferuje finansowanie innowacyjnych przedsiębiorstw, w tym programy mające na celu wsparcie start-upów technologicznych i firm na wczesnym etapie rozwoju.

Warto także wspomnieć o Fundacji Narodowego Centrum Badań (NCBR), która udziela grantów na badania i rozwój oraz promuje współpracę instytucji akademickich z biznesem. Fundusze te stymulują rozwój zaawansowanych technologii w takich sektorach jak IT, biotechnologia, robotyka, zielona energia itp.

Przykładem udanej inicjatywy jest program NCBR Fast Track, który zapewnia znaczne środki finansowe umożliwiające szybkie wprowadzenie innowacji do produkcji. Dzięki temu firmy mogą szybciej wprowadzać na rynek nowe produkty i technologie, zapewniając konkurencyjność polskich przedsiębiorstw.

2. Preferencyjne opodatkowanie firm wdrażających innowacyjne rozwiązania

Aby pobudzić innowacyjność, polski rząd wprowadził system zachęt podatkowych dla firm prowadzących działalność badawczo-rozwojową. Jednym z kluczowych narzędzi jest ulga podatkowa na wydatki na działalność B+R (badania naukowe i rozwój), która pozwala firmom na obniżenie podstawy opodatkowania

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<sup>15</sup> M. Matejun, (2024). Challenges and perspectives for the development of the management sciences subdisciplinarity. *International Journal of Contemporary Management*, 60(1), 170-184.

<sup>16</sup> P.Głodek, G.Gołębiowski, (2006). *Przedsiębiorczość w małych i średnich przedsiębiorstwach. Teoria i praktyka*. Warszawa: Difin.



poprzez wydatki na innowacyjne projekty. Daje to przedsiębiorstwu możliwość reinwestycji oszczędności w dalszy rozwój i zwiększanie produkcji.

Przykładem jest program IP Box, który zapewnia preferencyjną stawkę podatku dochodowego (5%) dla firm rozwijających i komercjalizujących własność intelektualną. Działanie to pomaga zachęcić przedsiębiorstwa do inwestowania w innowacyjne rozwiązania i chronić swoje wyniki.

### 3. Uproszczenie procesu patentowania i ochrony własności intelektualnej

Jednym z ważnych zadań wsparcia rządowego jest uproszczenie procesu patentowania i ochrony własności intelektualnej. Aby to osiągnąć, Polska wprowadziła reformy prawa patentowego, których celem jest przyspieszenie rejestracji patentu i zmniejszenie kosztów z nią związanych.

4. Ponadto istnieją programy rządowe mające na celu podnoszenie świadomości przedsiębiorców w zakresie ochrony ich praw intelektualnych, a także ośrodki konsultacyjne, które pomagają firmom skutecznie chronić swoje innowacje. Jednym z takich projektów jest IP Helpdesk, który zapewnia małym i średnim przedsiębiorstwom bezpłatne porady w zakresie patentów i ochrony własności intelektualnej.

5. Przykłady udanych inicjatyw rządowego wsparcia innowacji w innych krajach

Finlandia:

Finlandia jest jednym z liderów wsparcia rządowego dla innowacji. Business Finland odgrywa tu ważną rolę, udzielając dotacji i finansowania start-upom oraz innowacyjnym projektom, szczególnie w sektorach IT, bio- i nanotechnologii. Przykładem udanego programu jest Tekes, który wspiera startupy na wczesnym etapie rozwoju i pomaga im w ekspansji na rynki międzynarodowe.

Niemcy:

W Niemczech istnieje program „ZIM” (Zentrales Innovationsprogramm Mittelstand), który zapewnia dotacje dla małych i średnich przedsiębiorstw zaangażowanych w innowacyjne projekty. Program wspiera zarówno indywidualne projekty rozwojowe, jak i wspólne projekty, które łączą małe firmy z instytucjami badawczymi w celu opracowania najnowocześniejszych technologii.

Korea Południowa:

Korea Południowa opracowała kompleksowy program wsparcia startupów pod patronatem agencji KOTRA (Koreańska Agencja Promocji Handlu i Inwestycji). W programie przewidziano dotacje, ulgi podatkowe i programy akceleryjne dla startupów. Oprócz tego Centra Innowacji Gospodarki Kreatywnej pomagają rozwijać start-upy, zapewniając dostęp do badań i rynków.

5. Inne inicjatywy mające na celu stworzenie sprzyjającego otoczenia dla innowacji

Polski rząd pracuje także nad utworzeniem wyspecjalizowanych parków technologicznych i inkubatorów przedsiębiorczości, w których małe i średnie przedsiębiorstwa będą mogły rozwijać się w innowacyjnych sektorach. Przykładem jest Poznański Technopark, który zapewnia infrastrukturę i zasoby dla startupów działających w branży IT, biotechnologii i czystych technologii.

Centra transferu technologii odgrywają ważną rolę we wspieraniu innowacji. Pomagają małym i średnim przedsiębiorstwom wdrażać do produkcji najnowsze osiągnięcia nauki, zapewniając usługi doradcze i wsparcie finansowe.

### **Innowacyjny system sterowania<sup>17</sup>**

Kluczowym aspektem koncepcji artykułu jest idea wielopoziomowego systemu zarządzania innowacjami, który obejmuje poziom państwowy, regionalny i mikro. Na każdym szczeblu kierownictwo musi uwzględniać specyfikę otoczenia biznesowego i promować rozwój technologii, zaawansowane szkolenie pracowników i modernizację produkcji. Wprowadzanie innowacji powinno odbywać się w ramach integralnego systemu wsparcia regulacyjnego i organizacyjnego, gdzie szczególną uwagę zwraca się na:

- Aktywizacja kapitału ludzkiego;
- Przejście na międzynarodowe standardy jakości produktów;
- Ochrona praw własności intelektualnej;
- Wsparcie badań podstawowych i stosowanych.

Proces innowacyjno-inwestycyjny ma wspólną i wzajemnie powiązaną sferę realizacji, ściśle powiązaną z zadaniami restrukturyzacji strukturalnej gospodarki narodowej. Oznacza to, że państwo musi zapewnić wszystkie obszary – dynamikę strukturalną, stabilizację oczekiwań, dwuetapowy system wdrażania polityki innowacyjnej.

*Na pierwszym etapie* wskazane jest wprowadzenie kompleksowego systemu wsparcia regulacyjnego i organizacyjnego reform strukturalnych. Kluczowymi elementami powinno być wsparcie rządu dla priorytetów strukturalnych działalności przedsiębiorczej, tworzenie równych warunków konkurencji w sektorze małych i średnich przedsiębiorstw, ochrona praw własności, aktywizacja kapitału ludzkiego, szczególnie w obszarze produkcji i wykorzystania wiedzy oraz wprowadzenie światowych standardów jakości produktów. Jednocześnie wprowadzenie konsekwencji badań podstawowych zapewni funkcjonowanie przepływów informacji, systemu średnio- i długoterminowej oceny innowacji (egzamin, rady ekspertów, komisje itp.), a także szerokiego społeczeństwa dyskusja na temat innowacyjnych rozwiązań w zakresie zarządzania w celu promowania rozprzestrzeniania się innowacji (rynkły testowe dla nowych produktów itp.) .s.).

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<sup>17</sup> W.M Grudzewski, I.K.Hejduk, A.Sankowska, M.Wańtułowicz, (2010). *Zarządzanie zaufaniem w organizacjach wirtualnych*. Warszawa: Difin.

Udział produktów innowacyjnych powinien przekraczać 15% całkowitego wolumenu produktów.

*Na drugim etapie* cyklu innowacyjnego państwo powinno promować rozpowszechnianie innowacji w branżach, które charakteryzują się obiektywnym brakiem przygotowania przedsiębiorstw na ryzyko (sztuczna inteligencja, zielona energia); gdzie w wyniku zakłócenia sytuacji konkurencyjnej na rynku światowym zastosowanie najnowszych technologii (biotechnologia, mikroelektronika) jest utrudnione; w zakresie szkolenia kadr zdolnych do opanowania nowych rozwiązań technologicznych. Tworzenie systemu zarządzania procesem innowacyjnym, naszym zdaniem, powinno mieć na celu zwiększenie wkładu organizacji naukowych w tworzenie wysoko rozwiniętej produkcji wyrobów przemysłowych: dóbr konsumpcyjnych; w rozwoju technologii oszczędzających zasoby i przyjaznych dla środowiska; wdrożenie zmian strukturalnych w produkcji materiałów i znaczny wzrost konkurencyjności wyrobów przemysłowych.

Innowacyjna ścieżka rozwoju oznacza, że niemal każdy cykl reprodukcyjny i każda jednostka inwestycyjna musi być nośnikiem innowacji ulepszających lub zmieniających technologie produkcji w celu uzyskania wyższych wyników końcowych (ekonomicznych i społecznych). Jest to możliwe przy ciągłym innowacyjnym projektowaniu przyszłej reprodukcji na alternatywnych zasadach, gdy koszty reprodukcji przestarzałych technologii są niedopuszczalne.

Rozsądne, zrównoważone wzmocnienie roli państwa w realizacji polityki innowacyjnej implikuje wagę i istotność kształtowania budżetu dla Polski; gwarancje państwowe i ubezpieczenia inwestycyjne redukujące ryzyko innowacji; rozsądne wsparcie dla krajowych producentów; prowadzenie zrównoważonej zagranicznej polityki gospodarczej, która powinna być powiązana z programami technicznego doposażenia krajowej produkcji.

Składniki konkurencyjności, jako głównej koncepcji wzrostu gospodarczego gospodarki narodowej, można zdefiniować następująco:

- to konkurencyjność kumuluje się wraz z ekonomicznymi wynikami zarządzania, jakością procesów społeczno-politycznych, efektywnością systemu administracji publicznej, poziomem potencjału naukowego, technologicznego i innowacyjnego, inteligencją narodu, jego kulturą, systemem wartości, baza legislacyjna i informacyjna;

- odzwierciedla poziom pomocy polityki państwa w tworzeniu przewag konkurencyjnych, zagranicznego systemu współpracy gospodarczej, rozwoju wszystkich struktur biznesowych, podmiotów gospodarczych, atrakcyjności klimatu inwestycyjnego w celu zwiększenia dobrobytu ludności ;

- promuje procesy innowacyjne poprzez zwiększanie zdolności adaptacyjnych gospodarki do globalnych innowacji (przede wszystkim transferu technologii), do zwiększonej konkurencji w wyniku globalizacji sieci;
- jest najważniejszym długoterminowym czynnikiem rozwoju gospodarczego opartym na rozwoju przedsiębiorczości, intelektualnego komponentu siły roboczej (jakości pracy);
- zachęca do zmiany architektury tradycyjnej gospodarki na rzecz innowacyjnego elementu zwiększającego efektywność wykorzystania wszystkich rodzajów zasobów;
- sprzyja wejściu do systemu międzynarodowej przestrzeni produkcyjno-gospodarczej na zasadach priorytetowego partnerstwa i uczestniczenia w procesach kształtowania globalnego popytu, globalnej podaży i globalnego procesu reprodukcji;
- powoduje przejście do gospodarki opartej na wiedzy, do intensyfikacji rozwoju infrastruktury wytwarzania, przechowywania i przekazywania wiedzy oraz infrastruktury informacyjnej, społecznej i usługowej;
- przyczynia się do wzrostu świadomości narodowej, konsolidacji wszystkich przedstawicieli społeczeństwa obywatelskiego w zapewnianiu czynników sukcesu.

Dyskusyjne pozostają pytania dotyczące kryteriów, według których można rozpoznać optymalną skalę działalności państwa, zależności zmian funkcji państwa od cech konkretnego społeczeństwa oraz relacji między rolami państwa i rynku.

Główną koncepcją artykułu jest stwierdzenie, że innowacje i zaawansowane technologie są integralnymi elementami konkurencyjności małych i średnich przedsiębiorstw. Dla Polski optymalnym rozwiązaniem jest strategia „rozbudowy”, która zapewnia rozwój krajowego potencjału naukowo-technicznego oraz integrację kraju z globalną przestrzenią innowacji.

### **Wnioski**

1. Zarządzanie strategiczne małym i średnim przedsiębiorstwem w oparciu o innowacje jest kluczowym czynnikiem konkurencyjności gospodarki narodowej.
2. Polska powinna skupić się na strategii „rozbudowy”, opierając się na własnym potencjale naukowo-technologicznym i pozyskiwaniu inwestorów zagranicznych.
3. Polityka innowacyjna musi być elastyczna, wielopoziomowa i uwzględniać zarówno aspekty społeczne, jak i ekonomiczne, stymulując postęp technologiczny i przemiany strukturalne.
4. Wsparcie rządowe odgrywa ważną rolę w rozwoju małych i średnich przedsiębiorstw poprzez tworzenie korzystnych warunków dla innowacji, które będą prowadzić do zrównoważonego wzrostu gospodarczego.

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**MANAGEMENT OF ORGANIZATIONS  
AND TYPES OF ACTIVITIES ON THE  
BASIS OF INCLUSIVE AND  
SUSTAINABLE DEVELOPMENT**

## **A CLUSTER MODEL FOR THE DEVELOPMENT OF A CHAIN OF GREEN TOURISM FARMSTEADS**

Creating conditions for clustering as a form of organizational configuration of complex economic systems is one of the key areas of economic development. The main prerequisite for the creation of clusters in various sectors of the economy is global trends and opportunities for clustering as an improvement of the symbiotic model to achieve synergy and develop green tourism in rural areas, considering the positive experience of foreign countries in developing the philosophy of green clusters. In recent decades, the growing interest of tourists in visiting relatively less commercialized natural destinations has contributed to the development of tourism clusters. However, research on rural green tourism clustering is fragmented, which creates gaps in the current understanding of this topic. There is a need to study the forms, sources and mechanisms of organization, suggestions for the provision and expansion of the range of services by rural green tourism businesses. The EU experience involves a combination of three components of tourism clustering related to its support – planning, community participation and sustainability (Dubois *et al.*, 2020). This means that rural green tourism clusters can only be sustainably successful when local communities are integrated into such clusters, allowing them to keep some control over the places they live in (Kia, 2021). The importance of creating associations and other tourist associations in the rural areas is growing significantly, especially in conditions when humanity faces employment problems. For example, M. Semenova (2019) considers in her research the impact of clustering on solving social issues in the agricultural sector, the formation of new trends in agricultural products promotion. According to S. Xu and Y. Hu (2021), is a change in views on community tourism development, which is driven by residents' professional, environmental and gender identities, and affects their attitudes towards tourism and behavioral support for tourism. Furthermore, it is important for local authorities to understand the social impact that a tourism cluster can make on rural areas (Ruiz-Real *et al.*, 2022; Roman *et al.*, 2020). Appropriate actions by governments can lead to proactive prevention of negative impacts or negative attitudes of community members towards clustering (Stanciu *et al.*, 2023).

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As mentioned by S. Zielinski *et al.* (2020), the positive attitude of residents towards tourists influences the development of rural tourism, which subsequently benefits the community itself. Thus, it is important to ensure that the introduction of tourism in the community can coexist with the normal activities of the residents (An *et al.*, 2020) and contributed to the equitable distribution of benefits from tourism activities (Qu *et al.*, 2022). For example, agritourism can introduce tourists to agriculture (non-economic benefits) and increase the income of farm households (economic benefits) (Kataya, 2021).

However, He and Wang (2021) found the lack of interest about farms to tourists. It can be used to track trends and opportunities for engaging residents, combined with managing tourist expectations (López-Sanz *et al.*, 2021).

The importance of combining the efforts of business entities is explained by the predominance of highlighting promising areas of development of environmental, information technology, and trade clusters, which have leading positions in filling the budget, and by the justification of the concept of agritourism, which aims to maintain a balance in the trade-offs between the extensive commercialisation of a tourist destination and the protection of its natural resources (Tiberiu *et al.*, 2020).

An important aspect of such compromises is to maintain parity between different destinations that promote agritourism in order to reduce the pressure on local ecosystems caused by increased tourist arrivals. One way to achieve such a balance could be for clusters to advertise integrated tourism opportunities on the international market and promote local products, as travel agencies focus on and promote only a few popular destinations (Ye *et al.*, 2021). Alternative activities related to agritourism, such as sport fishing, participation in cultural events, visits to farms and ranches, and archaeological sites (Jia *et al.*, 2022), can also be promoted to encourage visits to less commercialised destinations. It is possible to conclude at this point how the concept of agritourism clustering has similar associations for local cultures in Eastern and Western countries. For example, Zhang, Y *et al.* (2021) explored the Chinese concept of ‘shengtai luyou’, which combines health and well-being with agritourism.

The purpose of the study was to investigate and analyse the directions and prospects for clustering agritourism in rural areas, in particular the prerequisites for organisational transformations of the cluster organisation of the economy to achieve the effect of glocalisation, i.e. the projection of global strategies on local objectives, namely, strengthening competitiveness in the sectoral context. The study focused on the application of clustering principles to ensure socio-economic impact, expand employment opportunities for the rural population, and sustainable rural development.



The success of agritourism clustering in terms of social and environmental parameters requires the willingness and action of stakeholders, regional and national authorities (Sánchez-Oro Sánchez *et al.*, 2021). A number of research studies have focused on ways to address these issues through the creation and support of multi-stakeholder collaborative networks. For example, Ma, X. L., Dai, M. L. (Ma *et al.*, 2020) formulated the concept of adaptive co-management for the protection of natural areas used for agritourism. Similarly, Madanaguli, A. *et al.* (2022) have suggested indicators for agritourism clusters that can reflect the relationship between the environmental pressures caused by tourism, the ecological status of destinations and the business response to the changes it causes. Zhu, J. *et al.* (2021) argue that if managed well, agritourism can bring high economic benefits with low environmental impact. In addition, another important aspect of the feasibility of clustering focuses on developing tourists' understanding of the benefits of local tourism, which is also an important prerequisite for a positive impact on the economy (Ivona, 2021). Mini-hotels and agritourism guesthouses, which are the equivalent of traditional hotels, united within a cluster, can become a tool for increasing the competitiveness of economic development areas that focus on the integration and coherence of economic potentials of participants, thereby being consistent with the principles of a synergistic economy. This approach can be a key factor in ensuring the sustainability of the country's economy in wartime and post-war recovery. Interaction between government officials, entrepreneurs and the local population is the key to sustainable tourism, especially in the context of developing economies. Therefore, it is important to consider how the implementation of agritourism clustering technologies can affect the development of rural areas, given the significant attention to environmental protection and ecosystem conservation.

The research methodology was developed using the abstract and logical method to substantiate the research structure and formulate theoretical conclusions. Analytical and comparative methods were used to systematise scientific approaches to the theoretical aspects of agritourism clustering, which allowed to deepen the methodological basis for justifying approaches of integration and coherence of economic potentials of participants in rural areas. These methods also helped to identify potential barriers and challenges that may prevent agritourism clustering. In addition, a graphical method was used to visualise the results of the study. To analyse trends in tourism and attitudes towards agritourism development in the EU countries, data systematisation and statistical analysis methods were used, and relevant data were collected from official EU Commission website (European Commission, 2021). Using the abstract and logical method to substantiate the theoretical basis of the study and formulate theoretical conclusions, the reasons why tourists choose a destination

worth visiting are analysed, moreover trends in tourism that become a prerequisite for creating new routes and popular locations.

To study the classification of the International Conference on Innovation Policy clusters (Engel, 2015) in the implementation and support of innovative projects aimed at solving interaction problems, a detailed analysis of the main synergies of cluster systems was conducted with supporting actors and solving socio-economic problems in rural areas. This analysis helped to identify key aspects and forms of economic activity as new socio-economic superstructures in the intersectoral economic relations between the state, business structures and social infrastructure and to outline the main directions of improvement. The research of the process of transformation of economic clustering from regions to industries forms the latest perspectives and provides opportunities to attract innovative mechanisms and tools to stimulate producers, integrate the actions of business and government, and attract resource potential. These methods helped to analyse the science and business interaction essence, stimulate foreign investors in agritourism clustering, and identify the main areas of activity in this area. In addition, they helped to identify examples of successful best practices in cluster model of production organization in developed countries to determine the prospects for its application in Ukraine.

The research can be seen as a long process divided into three main stages. At the first stage, a literature review was conducted on the current definition of clustering in agritourism, its features and characteristics. In addition, the characteristics that were key to the creation of cluster systems in rural areas were investigated.

The second phase of the study focused on analyzing how EU countries develop agritourism to address environmental and economic issues through cluster-based business practices.

The experience of EU countries in implementing agritourism was studied, which shows a trend towards more sustainable use of resources and reduced environmental impact. At the third stage, the impact of agritourism clustering on sustainable rural development was assessed, which included a statistical assessment of the socio-economic development of rural areas in Ukraine and the development of recommendations for strengthening the positive impact of intersectoral partnerships on rural development.

The concept of clustering in agritourism: key factors and synergies in the context of rural areas. It is quite true that there is a growing interest in the concept of clustering among researchers and experts from various fields, but there is still relatively little research on tourism clustering in rural areas compared to urban agglomerations. Participants of cluster associations in rural areas have a great

potential to intensify innovation activities and create strategic attractions in the competitive space in the business environment (Kazlouski *et al.*, 2020).

Overall, the concept of clusters is about integrating sectoral and territorial principles of business organisation, the possibility of more complete use of the region's infrastructure potential, and the ability to change the network configuration: replacing individual elements, adding more elements (Geets, 2016). However, the implementation of this model is also possible in certain regions or even within a single destination (Roman *et al.*, 2020). M. Stanciu *et al.* (2023) indicate significant knowledge gaps in the interpretation of agritourism within the conceptual framework that covers activities closely related to other spheres. According to the researchers, rural communities, through the receipt of financial support from the European Union for the diversification of activities and development of farms through agritourism, are closely linked to the use of natural and human resources of the rural environment, modern innovative technologies to expand the production capacity of mini-hotels and guesthouses, and their promotion (Călina *et al.*, 2022).

The use of new technologies in tourism leads to improved economic, social and environmental performance, but the lack of necessary infrastructure makes it difficult to introduce innovations in remote areas. These challenges are primarily related to transport infrastructure, limited logistics and the difference between natural and anthropogenic tourism resources. A study conducted by I. Muresan *et al.* (2019) investigated the factors that influence on tourism destinations. The study by S. Priatmoko *et al.* (2023) substantiated the role of the driving forces for the creation of agritourism clusters, such as marketability, participativeness, crisis mitigation and sustainability.

I. B. R. Suardana *et al.* (2020) argue that models of institutional strengthening of community agritourism development largely depend on institutional and regulatory factors. It is worth agreeing with the researchers' opinion that public policy can strengthen and optimise the activities of agroclusters to ensure sustainable development and community involvement. The researchers assume that this development meets the expectations of stakeholders, namely coordination, interaction, compliance and cooperation between state and local authorities to implement the rural tourism development programme. In implementing the community empowerment model for the development of a village as a community-based agritourism cluster, various tools are used and programmes are implemented to stimulate the efficiency of human resources, provide financial support and ensure the added value of natural sites and interesting tourist attractions. The principle of community education is developed through training. The state can stimulate the development of education in agritourism as a multilateral activity, which is

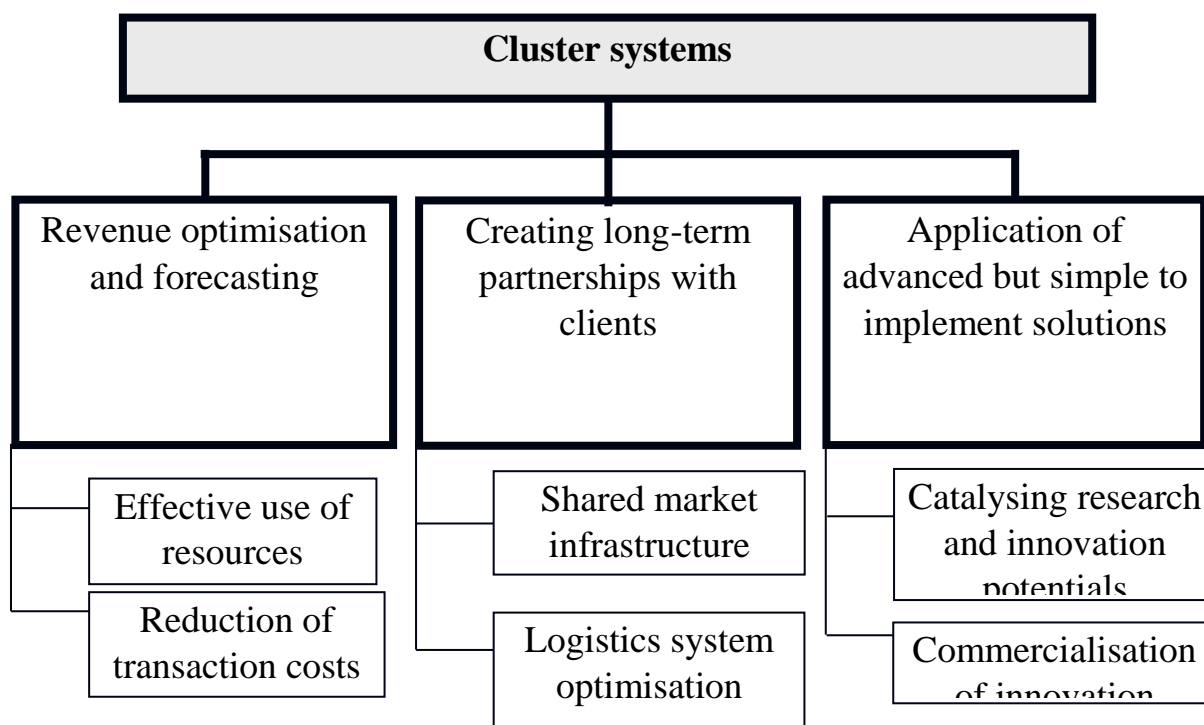
influenced by aspects of economic, social, cultural, environmental development, availability of human resources and infrastructure (Jumiyati *et al.*, 2023).

A study of the experience of the European Union, whose countries are implementing the concepts of sustainable agritourism and are globally recognised leaders in this area. In particular, T. Paul and A. Patil (2022) analysed adoption of sustainability principles for agritourism clusters and provide examples of best practices.

They determined that agritourism based on organic farming has increased both the domestic and international tourism sectors. Agritourism is a form of community-based agritourism that incorporates the theme of organic farming and cultural landscapes in a tourist destination, including the preservation of cultural landscapes through tourism and better knowledge for future generations. The study suggests that clustering can increase the value added of a tourist destination. The study by V. Granovska and L. Aleshchenko (2019) discusses the conclusions about the importance of agritourism as an effective business idea for diversifying the activities of agricultural enterprises and its advantages in Ukraine. The researchers reveal the problems of regulatory and legal regulation in the field of agrotourism and assess the factors and priority directions of its development. It is proved that the introduction of innovative models ensures not only the growth of revenues and profits of economic entities, but also the socio-cultural development of rural areas. Starting a tourism business in rural areas is becoming increasingly popular among the population due to the processes of global urbanisation.

By its essence, clustering promotes a focus on the theory of self-organisation of economic systems and involves interaction between different stakeholders and sectors to achieve synergies.

This requires joint, coordinated efforts at different levels to achieve the synergy effect as a unifying core between local, regional, national and European levels of government. Thus, the study of the synergy effect of cluster development has led to the conclusion that there is no clear methodological justification for their effects and preconditions. It is the synergistic effects that determine the content, configuration and motives of the links between business entities. Further development of this position is based on the concept of interaction between system elements and the justification that the main incentive for integration is to obtain a higher result by combining elements than the arithmetic sum of the effects of individual elements and the possibility of achieving strategic goals through competitive advantages in the market (Kałasznik, 2002). Synergistic effects in the modern economy are manifested in clusters through the following components (Fig. 1).



**Figure 1.** Main synergistic effects of cluster systems

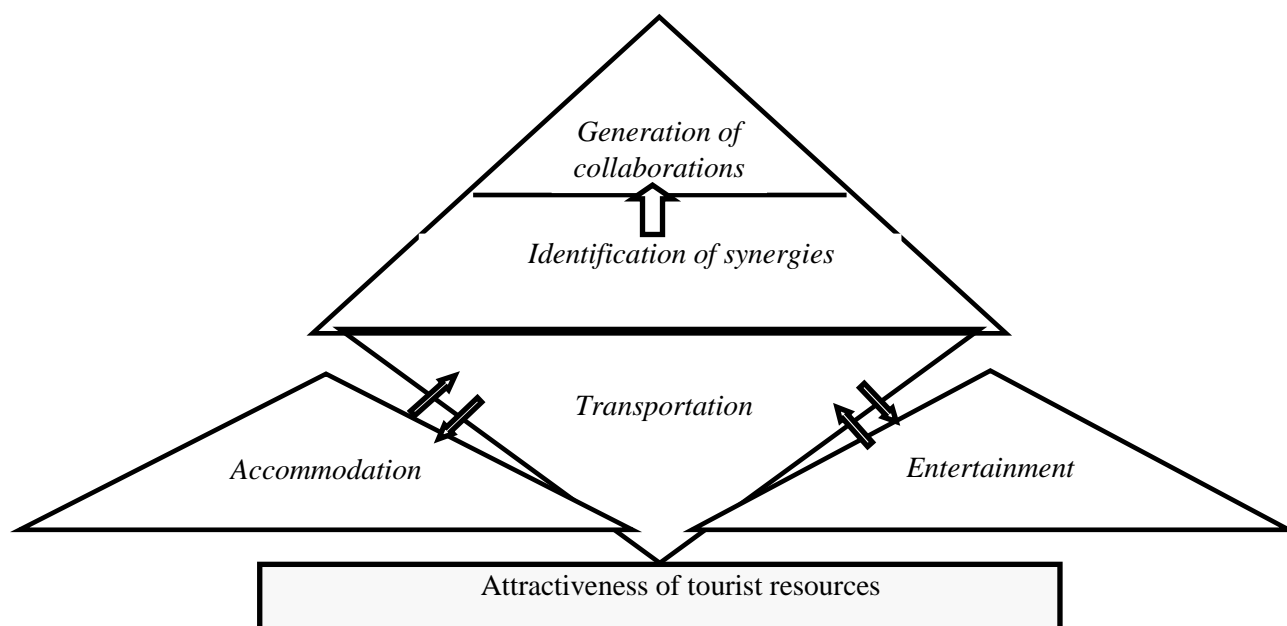
**Source:** *developed by the authors.*

As noted by researchers (Sumantra *et al.*, 2021), the practices of combining agriculture and tourism are not fully used, so both sectors do not achieve synergies. The interaction of subsystems of inputs, processes, outputs and strategies for the development of agritourism clusters must meet the requirements both in terms of inputs and in terms of processes and outputs. However, it is clear that the quantity and quality of each subsystem needs to be improved (Boryshkevych *et al.*, 2022). It can be concluded that there are factors that facilitate the implementation of agritourism clustering and, in certain circumstances, its development and synergies, but there are also barriers that prevent its wider application. Examining both the drivers and barriers to agritourism clustering provides a basis for developing measures to improve the effectiveness of the approach, overcome barriers and strengthen drivers.

When analysing the drivers and barriers to agritourism clustering, researchers clarify the barriers influence. The external environment allows businesses to adapt to changes and find new opportunities for development. Internal barriers are often related to factors such as insufficient staff qualifications, insufficient financial resources, or a lack of leadership skills in the team. Alternately barriers from external

environment can include economic, social, political, technological and environmental factors.

Significant to understand that not all external factors are obstacles; some of them can act as business drivers, offering new opportunities or prompting change. Thus, distinguishing between internal and external barriers helps businesses to better understand their environment, identify key factors affecting their operations, and develop strategies for success. An indicator that reflects the availability of resources for cluster formation can be the so-called Harvey's circle (Boyko, 2008). Figure 2 shows an example of modelling a pyramid of attractiveness and potential of agritourism clusters.



**Figure 2.** Pyramid of attractiveness and potential of agritourism clusters

**Source:** developed by the authors.

In addition, the results of the Tourism Needs and Preferences Survey (European Commission, 2021) highlight general trends towards this transition, including cultural, regulatory and financial challenges. Given the key advantages of the cluster approach in rural tourism, the potentials of this sector are still largely underutilised. In addition, preparing a cluster initiative and determining the type of relations between participants involves justifying the choice of the model (project) of an agritourism cluster and promising areas of its development, formulating goals and objectives, defining requirements for participants and their composition, developing stages and timelines for cluster creation, and appointing responsible persons and key executives.

The formation of an agritourism cluster can take place according to the following scenarios: 'top-down' (led by the authorities); 'bottom-up' (led by business entities); hybrid - the two scenarios have to be used.

Clustering model with the following features as resource-integration mechanism is relevant. It includes the attraction of additional knowledge, resources and the formation of unique cluster competences, while integration involves entrepreneurial inter-organisational, regional, interregional and international association of organisational, managerial and legal factors to create a competitive rural economy based on cluster formations. Awareness of the business model of active entrepreneurial structures requires responsible management and will allow them to become financially sustainable in the long run, not just to receive various governmental aid (Shelenko *et al.*, 2021). There are the promising areas of cluster development (strategy); defining the cluster outcomes; elaboration of recommendations for participants and their composition; formulating stages and timelines for the creation of the cluster; appointing responsible persons and key executives within the coordination centre.

The organisational and economic stage is associated with the development of complex mechanisms for the interaction of participants, documentation and formalisation of the organisational structure of the cluster, determination of the provisions for the interaction of participants, the degree of their participation and responsibility, distribution of functions; creation of a vertical management structure, as the cluster initiative.

In general, the management of an agritourism cluster requires concerted efforts by companies, governments and society.

The transition to clustering contains agglomeration characteristics, so the geographical concentration of tourist attractions can be considered as an important component in an agritourism cluster. However, each group of agritourism enterprises with geographical concentration cannot be called an agritourism cluster, as they need some time to self-organise, establish interaction and business networks, and manage this organisation. Due to the reassessment of business models, tourism clusters are based on

the creation of a set of complementary attributes that serve to meet the needs of consumers, creating more and more opportunities for stakeholders. As the experience of EU countries shows, tourism clusters can enhance multiplier and external effects, as well as help accelerate the development of new forms of tourism in rural areas, creating demand for alternative activities that, in turn, generate additional revenue. In contrast to many production or services offered by businesses, tourism products often are non-homogeneous: integrated and consisting of many elements that interact and complement one another, offered by providers from various public and commercial

entities. (Adikampana *et al.*, 2019). C.Laing (2017) argues that this means that there is a great opportunity for cooperation and networking in the sector due to the heterogeneous nature of the touristic service.

The scale of industrial clusters covers large areas and a number of actors, such as suppliers, retailers, agencies, logistics firms, etc., who do not have direct contact with consumers, which is not the case with tourism clusters. In tourism clusters, customers (tourists) interact with service providers in the process of consuming tourism products. For example, Kaczniowska (2015) argues that a week-long visit tourists in a particular destination entails interaction with 30-50 various contacts (tour company, travel insurance company, transportation company, accommodation, restaurant, touristic facility, currency exchange, Taxi driver, Souvenir store, municipal authorities, etc.) - therefore, the entire value chain is built. Another example of the difference between a tourism cluster and most industrial clusters is that in the tourism sector, customers (tourists) travel to a tourism product or service.

Whereas in the past, the sea-sand-sun was an important part of tourism activities, nowadays the focus is on interactive relationships, which is related to the development of information technologies, through which anthropogenic resources such as theme parks and virtual reality technologies in rural tourism are used. This increases the importance of clustering to make agritourism actors more competitive. Today in Europe, traditional tourism resources and certain aspects (climate, culture, etc.) are becoming less important compared to other tourism competitiveness factors; information (or more precisely, strategic information management), intelligence (the ability to team innovate in the enterprise), knowledge (know-how or culture) are becoming new resources and key factors for the competitiveness of tourism enterprises (Zerrer *et al.*, 2020). As a result, it will be growth of attractiveness of certain territories and strengthen their competitive advantages. It was predicted that remote and rural destinations would attract visitors in the post-COVID era, and thus continue to be an important lever for economic development and growth. A Eurobarometer survey conducted in October 2021 showed that 82 % of Europeans are ready to change their travel habits to be more environmentally friendly, including travelling to less visited destinations and consuming locally produced food. Following a stronger-than-expected tourism recovery in 2022, there is a strong interest in sustainable tourism in rural and close-to-home destinations, although this may be challenged by the cost-of-living crisis. According to Booking.com's 2023 Sustainable Tourism Report, out of 33,000 travellers across 35 countries, 76 % said they wanted to travel more sustainably in the next 12 months. This is an increase of 16 percentage points from Booking's 2021 survey and 5 percentage points from 2022. However, three-quarters of respondents pointed out the fact in particular the world energy problem and high prices are affecting their travel plans.



In addition, 49 % said that more sustainable travel options were too expensive - an increase of 11 percentage points compared to 2022. However, 43 % said they would be willing to pay more for travel options that are sustainably certified. This is in line with the UNWTO's assessment expect to people that they will be more interested in finding the most optimal price/quality ratio and choose a destination closer to where they are living in response to the current challenging economic climate and uncertain geopolitical situation. Rural areas account for a significant part of tourism in the EU, according to Eurostat. By 2021, rural areas covered 43.8% of the capacity of tourist accommodation in the EU with the remaining 33.8% in towns and cities and 21.4% in metropolitan areas. Countryside also represented 37% of all overnights spent in travel accommodations, as opposed to suburbs and towns, which represented the other 35%, and cities, which represented 28%.

In terms of absolute count, the EU countries that have the majority capacity of accommodations in countryside also have a higher number of beds in countryside than urban, town or suburban areas.

It also includes EU countries with the highest number of overnight stays in rural tourism establishments. Visits to wildlife and the countryside have for centuries attracted travellers, particularly people looking for calm and silence while away from the bustle of city life. Rural tourism emerged in West of Europe since the early 1970s as an alternative to the resort and mountain destinations that were dominating at those times, and it expanded to Eastern Europe in the '90s. This new form of tourism provided an alternative to escape from the cities and crowded resorts. Such tourism has been often offered by agricultural producers and has been largely seen as a pathway to farmers' revenue diversification in a period when agricultural production was in decline. Today, this approach is reflected in the European Action Plan for Tourism 2030 adopted by the European Union, which is a key element in the transition of tourism to a stakeholder integration implementation began in year 2021 as part of the EU's renewed an industrial policy, which has defined the tourism industry as a part of 14 manufacturing eco-systems, which include the green and digital transition needs is going to be accelerated (European industrial strategy, 2020).

The principles of sustainable development set out in the plan include take into account the impact of promotion of tourism development which is both economically, ecologically, culturally and socially sustainable; meeting the climate change and losing biodiversity threats and the European Union's responsibilities in the framework of the UN 2030 Agenda for Sustainable Development; generating jobs and supporting the development of regional and local culture and identity. The Directive suggests that EU countries should take into consideration tourism's impact on the human quality of life of local communities in their policies; pay special attention to the needs

of peripheral, less accessible islands and the most remote regions in their transport routes; promote active modes of transport such as cycling and walking; and encourage longer stays for tourists. These new rules and initiatives have been developed with the participation of businesses and stakeholders and will be implemented by the European Commission to support the clustering of rural tourism.

The analysis of the EU countries' experience in applying the principles of rural tourism clustering reflects the trend towards more sustainable use of resources and reduced environmental impact. The effectiveness of rural tourism clustering may vary depending on the context and conditions of each country. Therefore, for the successful implementation of these principles, it is necessary to take into account national characteristics and capabilities.

An analysis of tourism clustering trends in the European Union reveals several important trends.

First transition pathway for tourism encourages stakeholders to undertake activities in 27 spheres to lower consumption of energy, zero waste, less water and less pollution in response to the growth in sustainable tourism. According to the report, the different territories have diverse baseline points and may have different limitations for implementation. The consultations with stakeholders underlined the lack of sufficient traffic infrastructure and digital communications as key barriers to sustainable tourism development challenges slowing down the transition to digitised rural tourism, and how policies and further steps should always be tailored to the local specifics. The Commission introduced a comprehensive dashboard on tourism to support both national and local decision makers in drafting strategies for the transformation of this sector and increase the sustainability of tourism in the EU. They are supplemented by the EU Commission's report "Long-term vision for rural areas". It describes how the following are defined as recreation, tourism and the preservation of culture and traditions as core elements of rural area development, including agricultural and food production, natural resource management and the protection of unique places.

Furthermore, there is some evidence of synergies among rural tourism and agriculture, especially organic agriculture, and the production of local products. For example, organic agriculture and conservation measures can ensure farm activities, the production of local good quality agricultural products, good environmental management and the relationship that exists between marine and terrestrial ecosystems in coastal rural areas. Promoting local products can also be beneficial for the areas where they are produced. At the same time, the report points to the possibility of creating 'bioregional clusters' – 'geographical areas where farmers, the public, tourism operators, associations and public authorities agree to manage local resources sustainably based on organic principles and practices' (Bulin, 2014).

Ukraine is one of the largest agricultural countries in the world, and a large number of natural and anthropogenic attractions can be combined with agriculture to create new routes and attractive locations that will be in demand among tourists. The rural nature resource is a major key asset that can be used to develop a more sustainable and profitable environment. Managed properly, the countryside's forests and landscapes contribute significantly to regulation of tourist flows and the provision of ecosystem services. Addressing ecological, economic and social sustainability, agriculture and agri-environmental management helps to protect and preserve valuable jobs and household livelihoods, ecosystems and biodiversity, and builds resilience to climate change and risks. Raising the quality of products and assisting farmers and entrepreneurs who are the core of driving force behind the transition to eco-friendly community and environment, is critically significant.

Stronger attention to reducing the effect of a changing climate, especially by generating renewable energy, offers rural areas an opportunity to fight providing that sustainable practices are correctly recognised and the value of existing business models is maintained in rural communities. The Bioeconomy is an example of the largest sectors of the EU economy. It is important to take into account farmers, involving young, new and female farmers in order to prevent them from leaving the land and to ensure that access to land is simplified. The same should also be true for labourers in agriculture, in particular seasonal and migrant workers. Also, the tourism supply management should be supported, allowing technologies and online services to be fully used. Rural clustering has the potential to provide innovative entrepreneurial opportunities and can be encouraged through such initiatives as support for SMEs (Khodakivska *et al.*, 2023).

In addition to these are the potential benefits of greater business opportunities and new jobs in the damaged areas, there is also a need to identify promoting the sustainable and innovative use.

The increasing customer demand for healthier, safer and more nutritious food, such as organic food, might create further possibilities for agricultural producers and local farmers. Adoption of certified organic farming methods, shorter supply chains, more local manufacturing and innovations helps to address the scarcity of natural resources and reduces dependence on imported products, especially international trade restrictions.

The formation of agritourism clusters is based on a structural-functional approach and includes five structural units for directing management interventions: attributes, drivers, environment, results and platforms. Attributes are the qualitative and quantitative composition of participants that define its core (the tourism product sector) and the basis - supporting auxiliary and public sectors. Cluster drivers – elements that generate prerequisites for the establishment of a cluster (resources,

competences, expertise, and capabilities). Cluster environment – indicators and criteria of the external environment (operating conditions). Cluster results – a collection of preferences which stakeholders achieve during the process cooperation. Cluster platform – elements that are the subject of cluster management (parameters of integration interaction: space of knowledge and competences, space of trust and interests, space of strategic opportunities, space of business processes and space of innovations) (Boiko *et al.*, 2017).

Design of rural tourism clusters enhances local economies and can play an important role in helping to strengthen SMEs, raise the quality of life, enable renewed generational growth and reduce demographic decline. Moreover, it may contribute positively to the protection of both natural and cultural resources and promote local identity, for instance by encouraging aspects of local traditions, handicrafts and other skills that may have been forgotten previously. Agro-tourism gives farmers the opportunity to present and promote the farm and the unique areas in where they are based.

Welcoming tourists to agricultural farms and offering their products for sale generates additional revenue to the farm families directly. It increases the price of their farm production, promotes the local production and helps to support and manage the use of farmland.

A study by the European Parliament notes ‘negative impacts’ such as physical damage to weak and vulnerable ecosystems as a result of over-crowding and heavy pollution, such as noise and trash. The most popular countryside areas may face problems such as rising housing prices beyond the means of local residents, due to people buying secondary residence and the coming of big touristic businesses. Development of tourism also may lead to the disappearance of many rural territories and ‘unexplored’ territories and wildlife, to growing urbanization and overdependence of local residents on the tourism industry. According to official EU reports the adverse impacts on destination in the long term, also contribute to negatively affecting the human welfare residents, such as higher prices for services or housing.

Most initiatives aimed at clustering rural tourism require significant investment in infrastructure, while small and medium-sized agricultural enterprises continue to operate in an uncertain environment, compounded by social and economic challenges.

The study identified the main challenges facing rural areas within the framework of rural tourism clustering. Modern global challenges, such as the growth of urban population, resource exhaustion and climate change, are causing new trends in travel preferences. An analysis of the experience of forming agritourism clusters of the EU countries has revealed a clear trend towards growth in interest in sustainable

tourism in rural regions use of resources and reducing environmental impact. The implementation of the agritourism clustering strategy in Ukraine within the framework of the international project ‘Agricultural and Rural Development Support Programs’ with the support of US Agency for International Development (USAID) is an important step towards uniting farmstead owners and tourists on the most powerful communication and marketing platforms and a key aspect for creating tourist rural investment attractiveness and their sustainability. Strategy is directed on integration of efforts of state authorities, territorial communities, owners of mini-hotels, rural green tourism enterprises in Ukraine, which aspire to achieve sustainable goals, improve the welfare of rural population and their wellbeing. The formation of agritourism clusters can be a key to optimizing the use of resources, creating new jobs, increasing production efficiency through economic development diversification, rational use and protection of the natural, historical and cultural potential of the rural region, and increasing the profitability of agricultural enterprises.

Subsequently, it is necessary to analyze the conditions and factors that influence the clustering of agritourism in Ukraine and develop a methodology for determining the intensity of interaction between cluster stakeholders and assessing the effectiveness of the cluster system based on economic, social and environmental criteria collection. This study will highlight the principles of interaction between different stakeholders and industries to achieve a synergistic effect, help other authors in their research, and matches analysis of the preconditions for the formation of agritourism clusters in different regions of Ukraine.

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# **AN INCLUSIVE APPROACH TO MANAGEMENT OF THE REINTEGRATION OF VETERANS, COMBATANTS, AND THEIR FAMILIES INTO CIVIL SOCIETY AND THE ECONOMY THROUGH PSYCHOPHYSICAL RECOVERY AND REHABILITATION**

## **1. Inclusive Approaches to the Reintegration of Veterans, Combatants, and Their Families into Civil Society and the Economy**

Inclusive strategies for reintegrating veterans, combatants, and their families into civil society and the economy involve creating conditions that facilitate their smooth transition to civilian life and active participation in economic and social processes. This approach focuses on ensuring equal opportunities for all, regardless of physical condition, psychological health, or social status. It considers the specific needs of veterans and their families, creating opportunities for their integration into society at all levels.

The inclusive principles in veterans', combatants', and their families' reintegration into civil society and the economy involve equal opportunities, providing support and adaptation, and respecting personal experiences and needs.

The first important principle is equality of opportunity, which provides veterans and their families with equal access to social, economic, and educational resources. All government and community programs must consider veterans' specific needs to ensure they have the same opportunities for development and self-realization as other citizens.

The second principle is an individual approach. Each veteran has unique experiences and demands, so reintegration programs must fit these demands. An individual approach includes personalized rehabilitation and support plans considering the veterans' physical and mental condition as well as their social and economic needs.

The third crucial principle is social integration. It involves creating conditions for veterans' active participation in public life, including engagement in work, education, community initiatives, and cultural events. It also includes combating prejudice and stereotypes that may restrain veterans' full participation in society.

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The fourth principle is supporting autonomy and self-determination. Reintegration programs should help veterans make independent decisions about their future, choose their path, and take responsibility for their lives. It may include support in finding a job, learning new skills, or starting their own business.

Partnership and collaboration are also crucial factors. The veterans' reintegration is a complex process that requires coordination of efforts between government institutions, community organizations, businesses, and local communities. Partnerships allow for more effective support for veterans, offering various services and prospects.

The principle of accessibility of information and services means that all programs and initiatives should be available to veterans and their families. This includes providing necessary information about rights, benefits, employment, and educational opportunities and ensuring easy access to social and medical services.

Respecting dignity and veteran's experience is a fundamental principle that fosters trust between veterans and society. This principle highlights the importance of acknowledging their contribution to the defense of Ukraine and the necessity of providing them with appropriate support for reintegration into civilian life.

The principle of long-term or continuous support is essential for successful reintegration. Veterans and their families need ongoing assistance throughout their return to civilian life. This means that reintegration programs must be stable and long-term, allowing veterans to receive support immediately after returning and over an extended period after their service.

Thus, managing the reintegration of veterans through psychophysical recovery and rehabilitation based on an inclusive approach is a complex yet necessary process to ensure their successful return to civilian life and active participation in the economic and social processes within the country.

The goal of developing inclusive approaches to the reintegration of veterans, combatants, and their families into civil society and the economy is to guarantee their complete social, economic, and psychological adaptation to peaceful life, enabling them to become full-fledged members of society who can actively participate in its development while receiving the necessary support for a successful transition to civilian life. It involves creating conditions for their active participation in public life, providing equal opportunities for employment, education, medical, and psychological support, and fostering their social and economic development.

In essence, inclusivity entails removing barriers that hinder the veterans' integration into civilian life, combating discrimination and stereotypes, and supporting their independence and self-determination by ensuring access to all necessary resources and services while recognizing and accounting for their unique experiences and needs.

The main objectives of forming inclusive approaches to reintegrating veterans, combatants, and their families into civil society and the economy include several components.

1. Social integration, meaning veterans' full inclusion in social life by creating conditions that promote their social activity and participation in community initiatives, as well as providing access to cultural and social resources.

2. Economic adaptation, suggesting promoting the veterans' employment, developing their professional skills, and supporting them in starting their businesses or returning to their careers. It also includes providing access to educational programs, training, and other forms of professional development.

3. Medical and psychological support. It provides comprehensive medical, psychological, and rehabilitation assistance to overcome the effects of combat stress, injuries, and other challenges that arise as a result of participating in combat. It also includes support for their families, who often require psychological help.

4. Protection of rights and combating discrimination. It implies ensuring legal support for veterans and their families, combating any forms of discrimination, stigmatization, or social isolation, and promoting the creation of an environment where their rights and dignity are fully protected.

5. Strengthening public support. It points to fostering a positive public attitude towards veterans, raising public awareness of the importance of their reintegration, and encouraging citizens to support veterans through volunteer programs, charity, and other forms of participation.

6. Strengthening family ties. This means supporting veterans' families, helping them adapt to changes occurring after the military's return home, and ensuring access to family therapy, counseling, and other forms of assistance aimed at preserving and strengthening family relationships.

Inclusivity in reintegration ensures conditions where veterans have access to quality social, medical, and educational services. These services should be accessible, adapted to their specific needs, and account for the possible consequences of combat, such as physical and psychological trauma. It indicates that medical institutions should prepare to provide specialized care, including physical rehabilitation, psychological support, and treatment for post-traumatic stress disorders. Social services should provide veterans with the necessary resources for adaptation, including legal consultations, assistance with housing issues, and access to social benefits.

Precise attention should be given to educational and professional opportunities. Veterans often face challenges in returning to civilian employment, as many need retraining and acquiring new skills to integrate successfully into the modern labor market.

Inclusive economic integration of veterans involves creating conditions for their participation in economic life through support for entrepreneurial initiatives, access to credit and investment, and assistance with employment. Employers should be informed about the advantages of hiring veterans, their skills and experiences, and the potential challenges they may face in the workplace. Such an information campaign will help overcome stereotypes and foster considerable preparation in businesses to integrate veterans into their teams.

A chief element of the inclusive approach is the involvement of non-governmental organizations that support veterans and their families. These organizations play a central role in ensuring social adaptation by providing various types of assistance, such as psychological support, organizing self-help groups, and conducting training seminars and workshops. They can also help protect veterans' rights, advocating for their interests before government agencies, and involving the community in supporting reintegration processes.

Social integration of veterans and their families is impossible without active community participation. Communities can organize joint activities that promote social integration, support local initiatives aimed at helping veterans, and develop volunteer programs that help veterans find their place in society.

Psychological support also plays a crucial role. Psychological services should be accessible not only to veterans themselves, but also to their families, as war has a significant impact on all family members. Psychiatric rehabilitation includes individual and group therapy, consultations with specialists, and participation in programs aimed at overcoming post-traumatic stress disorders and other psychological issues.

In general, inclusive approaches to veterans' reintegration and their families require a comprehensive strategy that considers all aspects of their lives—from medical and social support to economic and psychological assistance. Only by ensuring equal access to all necessary resources and services can the successful integration of veterans into civilian life and their complete return to active social and economic participation be achieved.

At the state level, it is vital to provide the legislative and financial conditions and mechanisms for their implementation to support veterans, combatants, and their families. At the same time, it is critical to ensure public awareness of veterans' issues. Inclusive approaches to the reintegration of veterans must take into account their unique conditions and challenges and, in addition, provide comprehensive support at all stages of their return to civilian life. These programs and measures must be implemented in collaboration with government agencies, non-governmental organizations, and communities to enhance their effectiveness and sustainability.

## **2. Psychophysical Recovery and Rehabilitation of Veterans, Combatants, and Their Families: Essence, Forms, Functions, Purpose**

The rehabilitation of veterans and their families begins with the recognition that war brings significant physical, psychological, and social challenges that can impact various aspects of life. Veterans and combatants often face complex medical issues, including bodily injuries such as amputations, spinal cord injuries, burns, and organ damage. However, psychological trauma, such as post-traumatic stress disorder (PTSD), depression, and anxiety disorders, which frequently accompany individuals involved in combat, is equally important. Additionally, social and economic challenges arise due to the veterans' obstacles in adapting to civilian life. Veterans' families also experience significant pressure and often require help in supporting their loved ones who have been through combat (Chernetska, Ya., & Gorelov, I., 2023).

Thus, the rehabilitation of veterans and combatants is unique in its need for an integrated approach that combines multiple components and individualization, considering the specific nature of combat injuries, the psychological effects of warfare, and the needs of their families. Consequently, rehabilitation must be based on an interdisciplinary approach that assembles the efforts of doctors, psychologists, physical therapists, social workers, and other specialists. Each case requires a personalized approach that considers medical indicators and the social and psychological aspects of the patient's life. Creating rehabilitation programs tailored to each case's abilities and needs is essential, ensuring the best possible recovery outcomes and quality of life improvement.

Recovery and rehabilitation for veterans, combatants, and their families is to ensure their physical, psychological, and social well-being. It includes restoring health, reintegrating into society, improving quality of life, and providing opportunities for a fulfilling life after combat. Rehabilitation is focused on overcoming the consequences of injuries and stress, providing psychological support, developing skills for a peaceful life, and creating conditions for the social and economic integration of veterans and their families into society.

### **Key Objectives of Veterans' Recovery and Rehabilitation:**

- improvement of physical health, restoring bodily functions after injuries, treating chronic illnesses, and providing access to medical services that facilitate a return to everyday life;
- addressing the psychological effects of war, such as PTSD, depression, anxiety, and other mental disorders;
- facilitating social integration for veterans and their families, including participation in public life, rebuilding social connections, and creating an environment conducive to their development;

- developing or updating professional skills, assisting with employment, retraining for new professions, and adapting to the civilian labor market;
- ensuring economic independence and stability for veterans;
- supporting veterans' families, who may face challenges due to changes in life after the war;
- providing access to legal aid and assistance in resolving social and legal issues, as well as ensuring their rights within the framework of the law;

These objectives aim to provide comprehensive support to veterans and their families, creating the conditions for full recovery and integration into a peaceful society.

The principles of recovery and rehabilitation for veterans, combatants, and their families are based on ensuring a holistic approach that takes into account the physical, psychological, social, and economic aspects of their lives. The main principles include:

- comprehensiveness: rehabilitation should include physical, psychological, social, and professional components, ensuring the full restoration of all aspects of the lives of veterans and their families;
- individual approach: every veteran and their family has unique needs and circumstances, so rehabilitation measures should be adapted to specific situations. It secures the effectiveness of the recovery process;
- continuity and phasing: rehabilitation should be continuous and gradual, providing support at all stages—from the acute phase of rehabilitation to long-term support, including adaptation to peaceful life;
- integration: it is crucial to ensure that veterans and their families have the opportunity to integrate into the local community, receiving support from society, social services, and regional organizations;
- respect and protection of rights: rehabilitation should be based on respect for the dignity of veterans and their families, the protection of their rights, and ensuring equal opportunities for recovery and participation in social life;
- multi-faceted support;
- family-centered approach: support should be provided to veterans and their families, considering the impact of combat on the entire family. It will help reduce the risks of social isolation and psychological problems;
- development: an important aspect is ensuring opportunities for personal and professional development, training, retraining, and employment of veterans, which will contribute to their economic independence and confidence in the future;
- interdisciplinary approach: it is essential to combine different activities to address the problems of veterans and their families, involving specialists from various fields, psychologists, physical therapists, social workers, teachers, and others;

- interagency cooperation: the rehabilitation process should involve cooperation between various agencies, organizations, and institutions, including healthcare, social services, educational, and vocational institutions, to provide a comprehensive approach to solving veterans' problems.

These principles form the foundation for an effective system of recovery and rehabilitation, aimed at the full return of veterans and their families to civilian life, ensuring their well-being, and active participation in society.

Thus, the psychophysical recovery and rehabilitation of veterans and combatants, as well as their families, include several key areas, each covering specific aspects of support and recovery. The main areas are medical, psychological, social, professional rehabilitation, and informational-consultative support (Modern types of rehabilitation for war victims and veterans of the Armed Forces).

Medical Rehabilitation is a system of measures aimed at restoring impaired body functions, preventing complications, and improving adaptation to peaceful life conditions. It includes physical treatment and care, that is, providing medical assistance to treat bodily injuries, chronic diseases, and overall health improvement; rehabilitation services such as physiotherapy, occupational therapy, massages, and other methods to restore motor functions and physical activity; specialized assistance-treatment of post-traumatic disorders, and infectious diseases that may have been contracted in combat zones.

Physical Rehabilitation often begins with treatment and recovery from injuries sustained during combat. This may include surgical treatment, physical therapy, the use of prostheses and orthopedic devices, and other methods aimed at restoring the body's physical functions.

Psychological Rehabilitation helps veterans overcome the psychological consequences of war, such as fear, anxiety, depression, and feelings of alienation. Psychological rehabilitation includes psychological diagnosis and counseling (individual and group sessions with psychotherapists to discuss experienced trauma and reduce stress levels), psychotherapy (specialized methods of treating post-traumatic stress disorder (PTSD) and other psychological issues), psych education (educational programs for veterans and their families on stress management, self-regulation techniques, and supporting each other), and psychological support (individual and group therapy, counseling, and the use of psychotherapeutic techniques aimed at reducing the impact of traumatic events) (Onishchenko N. et al., 2023).

Social Rehabilitation promotes reintegration into society. This includes assistance in finding employment, learning new professions, social support, and ensuring access to necessary services. Veterans need support in rebuilding social connections, returning to active life, and participating in community events, and



activities that promote their social adaptation. The principal forms of social rehabilitation are social support (providing social services, assistance in solving everyday problems, housing, legal consultations), integration into the community (organizing events for veterans and their families to promote their socialization and engagement in community life), and family support (assisting family members of veterans, including psychological support and consultations on parenting issues) (Onishchenko N. et al., 2023; Thoradeniya, K., 2017; Chernetska Ya. & Gorelov I., 2023; Pesotska Yu., 2022; Popovych A. M., 2017; Shaposhnykova I. B. 2024).

Veteran Families also play an essential role in the rehabilitation process. Family support and understanding are critical for the successful recovery of veterans. Families often need specialized assistance to effectively support their loved ones, understand their needs and experiences, and adapt to new living conditions. This may include psychological support for family members, communication skills training to improve mutual understanding, and access to social resources.

Professional rehabilitation involves a comprehensive set of measures to restore and develop professional skills, adapt to new working conditions, and creating opportunities for employment and professional growth. The essence of professional rehabilitation lies in providing veterans and their families with the necessary knowledge, skills, and competencies for successful participation in the labor market. This may include restoring previous professional competencies and acquiring new ones that meet the demands of the modern market. Special attention should be paid to considering veterans' individual characteristics and health status, which may require adapting training programs or working conditions.

The main components of professional rehabilitation include professional training and retraining, psychological support, adaptation to new working conditions, career counseling, assistance with employment, and support during the integration period at a new workplace. Professional training may encompass both formal courses and informal education, internships, and practical experience, as well as the organization of training and qualification enhancement courses aimed at improving competitiveness in the labor market. Psychological support helps veterans cope with stress, boost self-confidence, and motivate them for professional development. Adapting to new working conditions includes assistance in mastering new technologies, adjusting to changes in the work environment, and providing support during the probation period at a new job. Career counseling is crucial in professional rehabilitation, helping veterans identify their professional goals, develop a career plan, and find suitable employment opportunities. Assistance with employment involves job searching, interview preparation, and establishing contacts with potential employers. Support during the integration period at a new workplace includes assistance during adaptation and opportunities for further professional growth and

development. Thus, professional rehabilitation for veterans, combat participants, and their families is a comprehensive process that enables them to fully realize their professional potential and integrate into society at a new stage of life.

Informational and consultative support for the rehabilitation of veterans, combat participants, and their families aims to ensure an effective transition to peaceful life. It concerns all previous components, as it is directed toward providing comprehensive assistance that includes various types of information and consultations designed to facilitate the adaptation process, help veterans and their families navigate the complex life circumstances they may face after service. The essence of informational and consultative support is to provide veterans and their families with the necessary knowledge and recommendations to contribute to their successful reintegration into civilian life. This includes various issues, such as clarifying legal norms, informing about available social benefits, counseling regarding medical services, and supporting professional orientation and employment issues. One of the key tasks is to ensure the accessibility of information regarding veterans' rights, the procedures for obtaining social assistance, and other resources that may be useful to them. It is important that this information is clear, understandable, and accessible, as many veterans may face difficulties in navigating the bureaucratic system or simply may not know what opportunities are available to them.

Legal assistance, counseling on legal issues related to the protection of veterans' rights, obtaining benefits and social payments, and resolving various legal conflicts that may arise after returning from war, also play a special role.

An important aspect is also ensuring access to medical services and rehabilitation programs. Veterans need clear and timely information about their medical services, rehabilitation centers, treatment options, and support from medical professionals. This is especially important for those who have suffered physical or psychological injuries during combat, as proper medical care is a crucial factor for their full recovery and return to normal life. An integral component of informational and consultative assistance is psychological counseling, which helps veterans and their families cope with emotional and psychological difficulties that may arise from their experiences. Providing recommendations for seeking help from psychologists or other mental health specialists helps them find the necessary support and embark on recovery.

In returning to civilian life, professional orientation also occupies an important place. Veterans may need to change their profession, adapt their skills to new working conditions, or obtain additional education. Professional orientation consultations help determine the most suitable options for professional development, find retraining programs, and receive employment advice. This allows veterans not

only to find new jobs, but also to feel useful and integrated into society. Social support for veterans and their families is also important for informational and consultative assistance. This involves providing information about social programs, available housing programs, opportunities for financial assistance, and other resources that can ease adaptation to new living conditions. These issues are critical for many veterans and their families, as they provide the basic stability and security necessary for further development and adaptation.

Informational and consultative support also encompasses an educational component, providing information about opportunities for professional development, obtaining additional education, and participating in training programs that can promote professional and personal growth. Educational opportunities are important for veterans seeking to continue their education or acquire new skills for successful adaptation to civilian life.

Key areas include supporting veterans in starting their businesses, consultations on entrepreneurship, and ensuring access to financial resources and grant programs.

Thus, informational and consultative support plays a significant role in the rehabilitation of veterans, combat participants, and their families. It provides access to necessary information, helps solve complex issues veterans face after returning from war, and facilitates their successful integration into society. This comprehensive approach includes various aspects of veterans' lives, from legal and medical assistance to social support and professional development, making it an integral part of effective rehabilitation.

Thus, the rehabilitation of veterans involves creating conditions for returning to a full life, restoring physical and mental health, as well as ensuring social integration. An important component of successful rehabilitation is an interdisciplinary approach that unites the efforts of medical professionals, psychologists, social workers, lawyers, and other specialists. This approach considers all aspects of a veteran's life and their family's, which is key to achieving positive outcomes.

### **3. Directions and Forms of Inclusive Development of the Recreation Sector in Ukraine, Considering the Rehabilitation Needs of Veterans, Combatants, and Their Families**

The current realities in Ukraine require the adaptation of the tourism and recreation sector to meet new needs during wartime and post-war periods. It requires the further development and formation of alternative approaches to address the needs for rehabilitation, wellness, recreation, and development for veterans, combatants, and their families.

The ongoing functioning of the tourism and recreation sector (TRS) must consider the following main factors:

1) increased demand for social forms of restoration: there is a growing need for social forms of recovery, rehabilitation, and recreation for Ukrainian citizens, particularly combatants, their families, and populations from occupied regions;

2) decline in recreational potential: many regions in Ukraine that were not occupied have experienced a decrease in recreational potential, while it had been destroyed in occupied areas;

3) significant reduction in material well-being: a considerable part of the population faces financial challenges, rendering TRS services inaccessible.

Therefore, the tasks for the development of TRS in regions currently able to provide recreational services include:

- developing and implementing an active regional policy for TRS development aimed at meeting recreational needs arising from wartime and post-war challenges;

- ensuring the efficiency and completeness of utilizing the recreational potential of these regions;

- transitioning to effective comprehensive recreational technologies for restoring psycho-physical conditions and for the physical and psychological rehabilitation of military personnel and the general population;

- training personnel considering the specifics of modern recreational activities;

- creating an effective investment policy in the recreational sector to foster recreational entrepreneurship;

- establishing recreational land funds to prevent their misallocation;

- developing a public management system in the sphere of recreation and tourism.

To enhance the efficiency of TRS functioning, it is essential to:

- define its role in the structure of the regional economy by analyzing quantitative (e.g., number of establishments, employment rates, their share in the overall employment structure of the region) and value indicators (e.g., value of fixed assets of recreational establishments, revenues to local and state budgets, profitability of establishments, volumes of their occupancy, etc.);

- assess the scale of demand for recreational services in each functional area;

- analyze the natural-recreational potential of the region and the state and prospects for the development of recreational territories;

- conduct preliminary cost assessments for these initiatives.

The conceptual foundations and practical recommendations for implementing these tasks have been proposed by the author in separate publications that remain relevant, including: creating, developing, expanding, reconstructing, and repurposing recreational facilities, and developing recreational entrepreneurship (Cherchyk L. M.

Modern Realities of Forming and Developing Regional Recreational Systems, 2012); developing information and advertising activities, recreational management and marketing, creating a Fund for Recreational Lands, establishing a regime for the exploitation of recreational territories, implementing new forms of recreational services, and using effective innovative forms of entrepreneurship and territorial organization for the development of the recreational sector (Cherchyk L. M., Khumarova N. I., 2022); improving state and regional management in TRS (Cherchyk L. M. Directions for Improving State Management, 2012; Cherchyk L. M. Methodological Foundations for Formulating a Program for the Development of the Tourism and Recreation Sector, 2012).

Inclusive development of TRS should prioritize the development and implementation of regulatory acts of regional significance, organizing control over compliance with legislative and regulatory acts, preparing proposals for improving legislation at the state level, introducing progressive forms and methods of stimulating the development of recreational entrepreneurship, supporting small and medium businesses, improving tax policy, and creating a favorable climate for attracting investment. At the regional level, it is advisable to create favorable conditions for the development of rural, amateur, ecological tourism, and active recreation (Cherchyk L. M., 2009; Mishchenko O., Cherchyk L., 2016; Cherchyk L. M., Cherchyk O. A., 2023; Cherchyk L. et al., 2014).

The directions for developing TRS should be substantiated, with clearly defined goals and priorities. Implementing the specified tasks of regional policy for the development of TRS is intended to create the conditions for the purposeful development of the recreation sector in current and future realities.

In particular, one form of development is recreational tourism – a democratic, flexible, and budget-friendly way to meet recreational needs. Its characteristic features include:

- multifunctional methods: it promotes physical, intellectual (cognitive), cultural, aesthetic, and emotional development;
- volunteering: this allows individuals to choose destinations based on their desires and tastes, as well as change them during the journey;
- individual approach: this involves determining the method and pace of travel considering individual physical capabilities, interests, and inclinations;
- development of soft skills: enhancing communication skills, willpower, tolerance, collaboration, and friendly flexibility;
- ability to navigate nature: gaining skills to orient oneself in the environment;
- skills for living in nature: learning to select camping spots and prepare food while behaving ecologically responsibly;
- change of environment: it already has a recreational effect.

### Key Recreational Effects:

- health benefits: active relaxation, relieving nervous and emotional stress, stimulating immunity, and activating the activity of all organs and muscles;
- emotional benefits: positive impressions from interactions with nature and loved ones foster feelings of inner satisfaction and relief from tension and stress;
- aesthetic enjoyment: experiencing the beauty of nature, cultural, and historical landmarks;
- ecological engagement: developing the ability to observe and enjoy nature while treating its resources carefully.

Typically, all these effects combine in one journey, creating a synergistic effect for maintaining psycho-somatic health.

One can plan a trip independently by reading about interesting places online. A route can be created using applications like Google Maps, OsmAnd Maps, Strava, etc.

However, the probability of a successful holiday will be higher if one uses information about approved trips, downloads route tracks, views photos of interesting sites, and reads reviews and advice from those who have already visited these places. The «Free Travels» concept (Cherchyk L. M., Cherchyk O.A., 2023), the focuses on developing short-term active recreation, primarily of one-day duration. It stipulates specific requirements for the travel area, namely:

- 1) sufficient recreational potential over a small territory, meaning areas with various options for interesting natural, cultural-historical, and socio-economic objects;
- 2) opportunities for various modes of transportation (walking, cycling, water, car, etc.);
- 3) transport and physical accessibility of the starting and ending points of the trip;
- 4) the possibility of combining several modes of transportation (walking-water, auto-motor-walking, cycling-water, etc.);
- 5) safety of stay;
- 6) the possibility of using different routes within a single day.

The latter involves planning alternative travel options in this specific area. Territorial communities interested in developing their area can offer marked routes, place signposts, post tracks, descriptions of interesting places and objects, photos, and reviews of visits on the community website.

The author's methodology of the «Free Travels» concept considers the modern realities of forming and implementing tourism and recreational needs, including the determination of features of active recreation, ways of ensuring it, and alternative travel planning options. The testing of the author's methodology based on the

territory of Baiivskiy, Ratnivskiy, and Hirko-Polonkytskyi elder districts of the Boratyn community in the Lutsk district of the Volyn region confirmed the identified characteristics of recreational tourism and active recreation and noted the realization of the defined recreational effects (health-related, emotional, aesthetic, ecological) outlined in the concept.

The utilization of opportunities for implementing startup projects provided by international funds, programs, and grants is particularly relevant (Cherchyk Larysa. Ensuring the Inclusivity of the Labor Market, 2023; Cherchyk L. Ensuring the Inclusivity of the Labor Market, 2023). In particular, projects such as the ILO project «Inclusive Labor Market for Job Creation in Ukraine» (which includes three areas of interaction: labor market management and active labor market policies, tripartite partnership, and social dialogue, creating favorable conditions for the sustainable development of enterprises and supporting entrepreneurship); the SEED program of the French non-governmental organization ACTED with the support of the Canadian Ministry of Foreign Affairs, focused on supporting self-employment and micro-enterprise in Ukraine. Additionally, the state's support for implementing startup projects in general, specifically for women and vulnerable population groups. The State Employment Center has developed conditions for participation in projects under the «e-Job» program, and digests of grants and business opportunities for entrepreneurs are published.

These proposals are relevant for the recreational and related hospitality services sector. Therefore, the labor market in regions with a priority for recreational development would largely meet the requirements for inclusivity. Since the recreational sector is linked to adjacent and service industries, it directly impacts the development of economic and social processes, acting as a factor in optimizing the structure of the regional economy. Various profile enterprises are concentrated in one area, unified by the complex use of recreational resources and the provision of recreational services. Recreational enterprises are directly connected with restaurant businesses, hotels, and other temporary lodging places. The functioning of sanatorium and resort establishments affects the activities of tourist operators and agents, excursion establishments, and transport infrastructure, whose task is to transport vacationers to places of rest, excursion sites, etc.

All the mentioned activities allow for creating «low-cost» jobs, some of which do not require advanced skills. On the contrary, many professions can be learned quickly. Thus, based on the existing recreational potential of the area, several diverse startup projects can be implemented in the community, which would form a comprehensive recreational product and create demand for it. The principles of inclusive labor market development are most effectively implemented through health, educational, and leisure recreation, as well as types of tourism like rural green

tourism, agro-tourism, ecological, and event tourism. These services can engage all community members, even those who, due to their physical capabilities, cannot work fully or find employment.

To achieve this, it is essential to involve all stakeholder groups, which implies:

1) joint development of local policies, setting priorities, and determining strategic and current goals in a more transparent and democratic process;

2) collective and coordinated decision-making through dialogue and constructive discussions among many interested parties based on a broader range of knowledge, skills, experience, and intuition;

3) reaching a consensus among stakeholders and utilizing a collaborative model that improves the quality and effectiveness of local sustainable development policies;

4) involvement of various stakeholders in the strategic management process, ensuring the viability and realism of achieving strategies and individual measures to ensure an inclusive labor market (Cherchyk L., Ensuring Labor Market Inclusivity, 2023).

Inclusive recreational programs are an important form of comprehensive rehabilitation, including physical, psychological, and social support for veterans, combatants, and their families, is inclusive recreational programs. These programs contribute to restoring physical health, reducing psychological stress, improving social connections, and enhancing the quality of life for veterans and their families.

The goal of implementing programs and activities for the recovery and rehabilitation of veterans, combatants, and their families is to ensure the full restoration of their physical, psychological, social, and economic well-being. This allows them to integrate into a peaceful life, achieve personal and professional goals, and become active and self-sufficient members of society. These programs provide comprehensive support, including medical care, psychological rehabilitation, social adaptation, and professional retraining, which ultimately helps improve the quality of life for veterans and their families, reduce social isolation, and prevent the development of psychological and social issues resulting from combat experience and associated traumas.

**Conclusion.** Thus, the rehabilitation of veterans, combatants, and their families is a comprehensive process aimed at restoring and maintaining the health and well-being of this group of individuals. It includes physical, psychological, and social assistance, which ensures successful adaptation to peaceful life and social integration. An important aspect of rehabilitation is the individual approach, which allows for addressing the specific needs of each veteran, ensuring the effectiveness of rehabilitation measures. The rehabilitation of veterans, combatants, and their families



is an important element of social policy and the healthcare system. It aims to guarantee every veteran's right to a dignified life, supporting their physical and mental health, and ensuring their social and economic security. Rehabilitation should be accessible and of high quality so that anyone in need can receive the necessary assistance at a convenient time and in a suitable manner. Therefore, the psychophysical recovery and rehabilitation of veterans, combatants, and their families require a multidisciplinary approach, encompassing medical, psychological, social, professional, and cultural aspects. Each form is aimed at comprehensive recovery, helping veterans return to full lives, integrate into society, and improve their quality of life.

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## **SOCIALLY RESPONSIBLE MARKETING AS A TOOL FOR ENSURING SUSTAINABLE BUSINESS DEVELOPMENT**

The topic of socially responsible or ethical marketing is not new in marketing science and practice. Domestic and foreign researchers have been studying this issue since the end of the last century. However, the relevance of this concept of marketing management has not diminished, but rather increased in recent years. The growth of attention to the issues of socially responsible marketing has been actualized in the world during the covid-19 pandemic. A survey conducted at the end of 2022 among marketers around the world showed that 89% of respondents plan to invest in social responsibility in 2023. This indicates an increase in attention to this issue, as in 2022, only 45% of respondents announced such plans (Majidi M. 2024).

Today, domestic businesses must also take into account the impact of the war on their business decisions and communications with stakeholders. Empathy and adaptation to the needs of the consumer in all aspects of the company's activities – from the formation of the production program to the content in marketing communications in all marketing channels – are in the forefront. A business that is truly sensitive and does not abuse the use of military or patriotic themes is perceived by the market environment as a virtuous representative of the business community, which subsequently has a positive impact on customer loyalty, conversion rates, and overall financial performance.

The intensive digitalization of marketing, the adverse impact of socio-political factors, including the covid-19 pandemic and the full-scale war with russia, pose new challenges to business, filling this system of views with other meanings. Today, the socially responsible marketing is seen as a «carrier of corporate social responsibility» because it helps «society perceive the company and form its attitude towards it» (Horokhova 2021).

Brands must take a responsible approach to organizing their business processes to remain relevant and maintain consumer trust. More than 83% of millennials believe that the businesses they buy from should align with their beliefs and values (Ebisan 2024), and 64% of them would not work for a company that does not adhere to clear corporate social responsibility values (Curtis et al. 2022); 66% of consumers are willing to pay more for products and services from companies that have a positive social and environmental impact (Forliance 2023).

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The covid-19 pandemic has increased the expectations of consumers around the world regarding the implementation of socially responsible activities by companies and increased consumer demands for the full satisfaction of their needs and desires. In the study (Curtis et al. 2022), such consumers were called «rethinkers» and their number is more than 50%. Although price and quality have long been and remain the dominant motivation in justifying consumer choices, their influence on the «rethinkers» has decreased. Among this group, 66% expressed a desire for brands to take on more responsibility, motivating them to live by their values and making them feel more relevant in the world.

Among the basic approaches to defining the content of the definition of socially responsible marketing are the following (Table 1).

Table 1

Identification of the essence of the concept of socially responsible marketing

Author, -s	Proposed interpretation	Basic context
T. Horokhova (2021)	a new, creative approach to regulating social change and social processes in a democratic society;	creative approach, the realization of which is possible in a free democratic society;
	adaptation of commercial marketing technologies to programs aimed at influencing the voluntary behavior of the target audience to improve their personal well-being and the society in which they live;	decisions made by consumers and society based on the influence of the socially responsible marketing are voluntary; to implement the socially responsible marketing, marketing technologies should be adapted to the principles of the socially responsible marketing;
S. Leonova, L. Shevtsiv (2015)	is based on the principles of responsibility to consumers, customer focus, and responsibility to employees in accordance with existing social goals and standards;	business should operate responsibly in relation to all participants in business processes and society;
I. Manayenko, D. Shevchenko (2020)	the company identifies the needs and desires of its customers and integrates all areas of its business to serve these needs while improving the well-being of its employees and the entire society;	a positive balance must be struck between meeting the needs of consumers and the well-being of employees and society;
I. Solovyov (2019)	is an important component of the holistic marketing concept, the implementation of which focuses on all elements in the area of forming an integrated interaction between the enterprise and its consumers, as well as suppliers and intermediaries;	is the basis of holistic marketing
V. Sibruk, A. Sibruk (2023)	is aimed at satisfying not only the needs of a wide range of consumers, but also at solving social problems, respecting the environment, and trying to take into account the interests of all members of society;	the company must simultaneously meet the needs of both consumers and all members of society.

Source: own research

In other words, the socially responsible marketing is a new concept of marketing management based on the principles of ethical behavior, sustainable development and corporate social responsibility, which allows enterprises to achieve better performance by simultaneously taking into account the needs of external and internal stakeholders (consumers, business partners, staff, etc.) and society. The use of the socially responsible marketing by companies demonstrates to consumers that the business is ready to take responsibility for the results of its own activities, and, therefore, these activities are designed for the long term, which clearly strengthens consumer loyalty to the brand.

The practice of socially responsible marketing has a multifaceted impact on the company's operations, ranging from branding to financial consequences. The positive effects of socially responsible marketing include improving public perception, providing opportunities for cross-promotion and building a positive corporate culture. The challenges associated with implementing socially responsible marketing include the need for immediate expenditures to implement the marketing strategy and the risk of alienating a certain market segment by supporting specific goals. The reasons for the importance of applying socially responsible marketing in the activities of modern enterprises include the following:

1. Socially responsible marketing contributes to strengthening consumer trust through transparency in data collection, use and security measures, as customers become more cautious about providing personal information as they become more aware of data protection and privacy. Consumer trust can also be strengthened by continuously monitoring their needs, preferences and level of solvency, which is achieved by establishing sustainable communications with consumers, understanding their problems and taking them into account when implementing marketing initiatives.

2. Data protection regulations, such as the General Data Protection Regulation (GDPR) and the California Consumer Privacy Act (CCPA), require businesses to carefully protect consumer data and obtain consent from consumers. Implementation of socially responsible marketing helps ensure compliance with these rules, avoiding potential legal complications and financial penalties.

3. Socially responsible marketing contributes to the improvement of the brand's reputation by applying ethical and sustainable marketing practices. It demonstrates to all stakeholders the brand's priorities of integrity and social responsibility and increases its reputational capital, distinguishing it from competitors, attracting consumers and business partners who value ethical business practices.

4. Increase customer loyalty by creating more personalized and intensive interaction with the target audience. This, in turn, fosters an emotional connection

with consumers, stimulates brand loyalty, and encourages long-term relationships. According to a Deloitte survey in 2023, more than a third of Ukrainians surveyed are ready to buy goods, even at a higher price, from manufacturers or businesses that support the Armed Forces of Ukraine and/or those affected by the war (Shchastyns'ka Territorial Community 2024).

5. Ensuring the brand's social impact on the target audience is possible through marketing campaigns that support social initiatives, raise awareness of important social issues, or advocate for positive change.

6. Integrating environmental and social priorities into a company's marketing strategies allows the brand to reduce its negative impact on the planet and contribute to a more sustainable future for humanity. This not only benefits the environment, but also helps to expand the company's target market by attracting consumers who value environmental friendliness. In addition, the introduction of energy-efficient technologies reduces waste and optimizes supply chains, and thus reduces the cost of finished products, creating a competitive price for them. Thus, the company simultaneously contributes to sustainable development and earns money.

7. The long-term success of the brand is ensured, because socially responsible marketing allows building strong relationships with consumers, improving the brand's reputation and strengthening consumer confidence. These factors ultimately lead to repeat purchases, positive customer reviews and recommendations, which increases the financial performance of the enterprise and ensures sustainable business growth (Ebisan 2024).

8. Improves employee engagement and retention. Socially responsible marketing initiatives not only have an impact on customers, but can also significantly increase employee morale, engagement, and retention. According to Harvard Business School, nearly 70% of employees say they would not work for a company without a purpose other than profit. By rallying employees around important social or environmental causes, companies can foster a stronger sense of pride, motivation, and loyalty among their employees. This can lead to increased productivity, reduced turnover, and easier recruitment of the best talent that aligns with the company's values.

9. Increases the likelihood of attracting investors and government support. Companies that demonstrate a genuine, long-term commitment to socially responsible practices through measurable actions and transparency are more likely to attract investor interest. According to the Aflac CSR Survey, 73% of investors say that a company's environmental and social initiatives influence their investment decisions. In addition, socially responsible brands can qualify for government grants, tax breaks, or other incentives related to sustainability initiatives in areas such as renewable energy, ethical supply chains, or community development programs. This

can provide additional financial benefits in addition to reputational advantages (Tweten 2024).

The results of marketing using a socially responsible approach may vary depending on the specifics of the business and the scale of the particular enterprise, the effectiveness of the campaign itself, as well as unpredictable factors, such as current events and economic conditions. In general, socially responsible marketing is a long-term investment that affects business in various ways.

Socially responsible marketing is the process of engaging consumers through ethical business practices and supporting popular social causes. Businesses create social responsibility campaigns using consumer data, including their values, beliefs, and personality traits. Depending on the priorities of the target audience, businesses can participate in different campaigns. The most common ones implemented abroad include:

- children's interests (involves providing social resources and supporting children's activities, including sports, education and toys);
- health initiatives (medical themes personalize marketing campaigns and include topics such as diabetes, heart health and Alzheimer's disease);
- environmental sustainability (a commonly accepted approach that involves reducing the carbon footprint and promoting a healthy ecosystem);
- support for LGBTQ+ people (this social topic can demonstrate diversity and inclusiveness for liberal markets and create a sense of community engagement);
- food support systems (participation in food bank initiatives and school lunch and breakfast campaigns demonstrates a commitment to the local community and health);
- housing support structures (the social approach involves supporting non-profit organizations and businesses associated with ethical public housing initiatives) (Indeed 2024).

Examples of successful application of the ideas of socially responsible marketing in the activities of world-renowned companies are presented in Table 2. According to the information provided, we can conclude that the sensitivity of business entities to the feelings and problems of potential or actual consumers and society as a whole allows solving important commercial tasks – increasing sales, creating a loyal target audience, improving business reputation, strengthening competitive position in the market, and increasing brand strength.

The full-scale war with Russia has introduced its own guidelines in the approaches to the implementation of the principles of socially responsible marketing by domestic enterprises. In particular, today's priorities include fundraising for the needs of the Armed Forces of Ukraine; organization of charity events; cooperation



with charitable foundations and public organizations; reconstruction of infrastructure facilities; military and medical assistance, etc.

Table 2

Examples of socially responsible marketing by global brands

Company / brand name	The essence of the campaign	Targeting marketing efforts	The effect obtained
Patagonia	placing an advertisement in The New York Times on Black Friday with a proposal not to buy unnecessary goods;	demonstrated priority to environmental sustainability and conscious consumption;	sales increased, and consumers admired the company's honesty and commitment to reducing waste.
Dove	involvement of women of different physiques, ages, and nationalities in the advertising campaign;	creating a new standard for the beauty industry;	sales increased, and the company became synonymous with body positivity.
Chipotle	the company's activities are focused on the search for environmentally friendly ingredients, Clean Food; surplus products are donated to those in need;	demonstrating ethical farming practices and animal welfare;	creating a base of loyal customers who share the brand's values; improving the brand's reputation; demonstrating high standards of social responsibility.
Coca-Cola	the 2nd Lives campaign in Vietnam, where plastic bottle caps were turned into useful items such as brushes, water sprays, and pencil sharpeners;	encouraging creativity and environmental protection;	gaining competitive advantage – a brand that cares about the environment.
Starbucks	black, Indigenous and People of Color (BIPOC) mentoring program; aims to represent BIPOC at 30% in corporate roles and 40% in retail and manufacturing by 2025;	addressing the issue of racial and social equality;	building a base of loyal customers who share the brand's values.
TOMS Shoes	a shoe brand, pioneered the «One for One» model – for every pair of shoes purchased, they donated one pair to a child in need;	the idea of combining consumerism with social impact;	creating a base of loyal customers who felt that their purchase would have a direct positive effect – 10 thousand pairs of shoes were sold in just 1 year of the campaign.
Ben & Jerry	is an ice cream company that creates «flavors of social justice»;	raising awareness of social justice issues;	building a base of loyal customers who share the brand's values.

I. Ponomarenko et al. note in their study that domestic enterprises do not always adhere to ethics when implementing socially responsible marketing programs,

which does not allow to ensure sincerity of relations with the target audience. In particular, it is emphasized that advertising campaigns have begun to actively speculate on existing problems and use thematic attributes (drink «Bucha Kombucha», beer «Heroes Do Not Die», croutons «Armed Crackers of Ukraine», etc.) The presented activities were negatively perceived by users, as brands speculate on war issues, thus demonstrating their intentions to stimulate sales and increase profits (Ponomarenko et al. 2024).

Considering socially responsible marketing in relation to corporate social responsibility, S. Lykholat and YE. Shlapak note that in times of war, socially responsible marketing can be aimed at producing and promoting products or services that meet the needs and expectations of consumers during military conflicts. For example, these can be products or services aimed at supporting combatants, providing financial support and medical care. This approach meets the needs of consumers who, in times of war, seek not only products but also support, security and confidence in the future (Likholat et al. 2023).

Among the recommendations for the practice of implementing socially responsible marketing in wartime, the following deserve attention:

- take into account the emotional state of the target audience (humorous and entertaining formats may be inappropriate or offensive);
- not to speculate on the topic of war, especially if the business is not involved in the military-industrial complex, does not volunteer, does not help the Armed Forces;
- empathy and support should be the basis of the marketing strategy of enterprises - business should be involved in discussions of socially important topics, even if they do not directly concern it;
- providing information support and advice should be a priority as opposed to direct advertising or imposition;
- do not use manipulative practices – do not appeal to consumers' fears or concerns (I. Volovyy 2024);
- not to parasitize on the topic of patriotism – to use state symbols, including the combination of blue and yellow colors, other Ukrainian symbols, and military identity in visual communications with stakeholders in a balanced manner.

The position of Comfi, whose representatives note that «responsibility has multiplied by 1000», can be considered an apt approach to implementing socially responsible marketing in Ukraine after February 24, 2022: «responsibility is multiplied by 1000 in wartime» and implement this approach through a set of real steps: closing stores during anxiety; turning off online music on particularly difficult days for Ukraine; not stopping providing support to those who need it; behaving responsibly during blackouts, including reducing electricity consumption and

participating in energy efficiency programs to support sustainable development. At the same time, it is rightly noted that it is important to avoid situations where businesses communicate more about providing assistance than they actually do. It is necessary to be conscious and verify how this assistance is actually provided, ensuring that it is continuous. Keeping promises and being open in communication helps to maintain consumer trust in difficult times (Nazarenko 2024).

Among the marketing campaigns that may be relevant under martial law are: «buy one – give one» (donate to the Armed Forces, victims of shelling in other cities of Ukraine, etc.); offers to buy a sticker, any product from the company's assortment, etc. and transfer the money / product to those in need; direct donations to designated charitable causes; transfer the rest/percentage of the purchase to charity.

In general, in Ukraine, the implementation of socially responsible marketing has its own specifics and it is due not only to the structure and content of the measures that can be implemented within this concept. O. Bilovods'ka summarized the reasons why the implementation of socially responsible marketing in Ukraine is associated with a number of problems (Bilovods'ka 2022), which can be grouped as follows (Table 3).

Table 3

Problems of implementing socially responsible marketing in Ukraine

Economic	Social and political	Organizational	Communication
lack of financial resources to implement the concept of socially responsible marketing (e.g., use of alternative energy sources, etc.);	imperfection of the legal framework and regulatory methods, their inconsistency with foreign practice;	insufficient coverage of the topic in the scientific works of domestic scholars;	low level of communication between the government-business, business-consumer, and government-consumer ties;
the low level of the population's ability to pay – unwillingness to pay for the added value created by the environmental component.	general political and economic instability in the country – lack of confidence of business entities in the future.	lack of national traditions of implementing socially responsible marketing, little experience in its application.	low consciousness and awareness of the end user about the usefulness and effectiveness of social and ethical technologies;
			communication imbalance – conducting socially responsible marketing activities primarily for PR of the company's own enterprise.

Source: own research and development (Bilovods'ka 2022)

Targeted marketing that transparently connects the brand's mission with its impact on society can increase brand loyalty, awareness and recognition of the target audience, and provide a competitive advantage to the company in the market. Today, businesses that combine commercial benefits with a positive social and/or environmental impact on society have the opportunity to create a sustainable position for long-term market presence. Marketing contributes to sustainable business development by demonstrating to society how the company's products or services can solve various social problems.

When implementing a socially responsible marketing solution, it should be borne in mind that this is a marketing concept that is inherent in all traditional marketing approaches. The requirement for a business to behave responsibly should be investigated by determining its cost parameters. In particular, it is important to know how sensitive the target audience is to certain socially responsible marketing G decisions that the company's management plans to implement. It is worth weighing up how much an idea will cost the company today and what benefits it will bring, including in the long run. In other words, it is important to maintain a balance between financial results and goals, authenticity of efforts in the field of socially responsible marketing and achievement of message effectiveness from the point of view of the target audience. Consumers will have more trust in brands that support social and environmental initiatives, not just seek to make money from them. Thus, economic motives in the process of purchasing certain goods are gradually fading into the background.

Thus, given the conditions of the business environment, the management of domestic enterprises should formulate their own decisions in compliance with the principles of socially responsible marketing, i.e. transparency, honesty and ethics, taking into account the needs of not only the target market but also all their stakeholders and society as a whole, which will help to strengthen the trust of consumers and partners, and create long-term partnerships with them. However, the most important benefits may be intangible, such as building motivation, loyalty, and a positive reputation among employees, customers, and community members.

Decisions on socially responsible marketing in Ukraine should be made not only with due regard to current global trends, which include stricter requirements for environmental responsibility of business, but also with due regard to wartime requirements. Domestic businesses should shape their communications with consumers and business partners, showing maximum empathy and at the same time striving to be honest and open. The use of the war for profit and enrichment is strongly condemned by Ukrainian society and can negatively affect the image of a company and its brand. Marketing should become more and more responsible for solving the problems that exist in society and combine the purpose of the enterprise

with innovations, ethical principles with economic benefits. The application of balanced decisions on socially responsible marketing in the company's activities will help to improve the reputation and image of the brand and, ultimately, the sustainable development of such a business.

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## PAYMENTS FOR THE USE OF AGRICULTURAL LAND IN LAND MANAGEMENT

**Introduction.** Payments for the use of agricultural land play a crucial role in generating revenue for state and local budgets, promoting the rational use of land resources, and ensuring the sustainable development of the agricultural sector. In light of the opening of the land market in Ukraine and the country's further integration with the international economic community, there is an increasing need to improve the land management system, including a fair and transparent system of land payments. Payments for land use contribute to economic regulation in land management, encouraging the efficient and environmentally safe utilization of agricultural land.

At the same time, several issues are related to the regulatory framework and practical administration of these payments, including insufficient transparency, inadequate land valuation, and an incomplete system for tracking rental payments. The persistence of these problems adversely impacts the development of the agricultural sector and the accessibility of land for small and medium-sized farmers, which, in turn, diminishes the investment attractiveness and financial sustainability of agriculture overall.

Therefore, research and improvement of the system of payments for the use of agricultural land is strategically important for Ukraine, as it enables the creation of conditions for the effective distribution of land resources, the maintenance of social stability in rural areas, and the balanced development of land relations across the country. The issues related to payments for the use of agricultural land in the system of land management are reflected in the works of prominent researchers such as T. Dulik, M. Kucheriavenko, S. Yushko, A. Poltavets, P. Borovyk, and others. These authors provide substantial insights into land taxation, the fiscal impacts of land payments, and the role of rent payments in supporting sustainable agricultural practices and local budgets. A thorough review of recent publications highlights the importance of these issues while underscoring the need for further substantiation of the organizational and economic principles governing land payment systems. This analysis is essential to enhance the fiscal capacity of rural budgets, support sustainable land use, encourage agricultural productivity, and align land payment structures with environmental goals in Ukraine's evolving land management landscape.

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The study aims to analyze the structure, role, and challenges of land payments within Ukraine's agricultural land management system. It aims to assess how various forms of land payments – such as land tax, rent, emphyteusis, servitude, and superficies – support fiscal stability, encourage sustainable land use and regulate land relations. Additionally, the article seeks to evaluate the effectiveness of the unified tax of the fourth group in promoting agricultural development and identify areas where legislative improvements could enhance economic productivity and environmental sustainability in the farming sector. Through this analysis, the article provides recommendations for optimizing Ukraine's land payment system to balance state fiscal needs with sustainable land management objectives.

**Research materials and methods.** The methodological basis of the study on payments for the use of agricultural land in the land management system is rooted in economic theory. It draws upon extensive research by Ukrainian and international land management and agricultural economics specialists. The study utilizes several established economic and legal analysis methods to comprehensively examine the structure, role, and challenges of land payments: monographic method (This method supports an in-depth exploration of theoretical concepts related to land payments and their function within the agricultural sector. It provides a foundation for analyzing the organizational and economic principles underpinning land management and taxation); legal analysis (Applied to review relevant legislation, including the Tax Code and Land Code of Ukraine, this method assesses recent legal amendments affecting land payments. By examining regulatory changes, the analysis provides insights into the evolving legal landscape governing land use and taxation in Ukraine); and scientific generalization (This method is employed to synthesize best practices and formulate recommendations for improving Ukraine's land payment system. Drawing on international experiences and economic principles, it identifies measures that could enhance the balance between fiscal needs and sustainable land management); comparative analysis is used to contrast Ukraine's land payment practices with international models, particularly in sustainable agriculture and land conservation. This approach highlights areas where Ukrainian policy could benefit from adopting global best practices). These methodologies provide a structured framework for examining the economic, fiscal, and environmental implications of land payments and formulating policy recommendations to optimize land management and promote sustainable agricultural development in Ukraine.

The information base of the study on payments for the use of agricultural land in the system of land management includes data from the State Statistics Service of Ukraine, the State Service of Ukraine for Geodesy, Cartography, and Cadastre, legislative and regulatory documents related to land taxation and management, and scholarly publications on land payments and agricultural economics. Additionally,



electronic resources and databases available on official government websites, along with the author's research and analysis results, have been used to provide a comprehensive perspective on the topic. This diverse information base supports an in-depth examination of land payment structures, legislative changes, and their fiscal and economic impact on Ukraine's agricultural sector.

Results and their discussion. Due to the development of the agricultural land market and the increasing number of private landowners, Ukraine requires reforms in its land resource management system. Land resource management is an activity aimed at achieving specific goals. In contrast, land management is simply the process (or one of the tools) to reach such goals (Sharyi H.I., Tymoshevskiy V.V., Mishchenko R. A., Yurko I.A., 2019).

The current situation calls for the active development of land management systems and the management of agricultural enterprises, which are the primary economically significant participants in land relations. Such a management system for agrarian enterprises should incorporate functions of market land value monitoring, analysis of land use efficiency, and a comprehensive set of measures for the rehabilitation of existing land resources (Poltavets A. M., 2021).

In Ukraine, a system of payments for the ownership, use, and disposal of land resources has emerged and functions effectively. These payments vary in nature and economic essence. Borovyk P.M. and several other authors refer to them as land payments (Borovyk P. M., 2007).

- land fees, including land tax;
- the price of land in cases of sale;
- rent for land use, which encompasses fees for leasing state and municipal lands;
- unified tax for agricultural producers, for which agricultural lands serve as the tax base.

Land payments represent a broad category encompassing various payments with distinct purposes and directions. Some of these payments are classified as taxes, while others, by their economic nature, do not constitute taxes (Khomiyuk N. L., 2014).

According to Borovyk P.M., the source of land payments is rent, which comprises two types of income: on the one hand, it serves as a fee for the opportunity to conduct business on a land plot, while on the other, it is a particular component of the price of agricultural land that arises from favourable climatic conditions or soil fertility (Borovyk P. M., 2007).

Payments for the use of agricultural land are included within the category of land payments. In our view, payments for the use of agricultural land should be understood as fees collected by the state, local government bodies, individuals, or

legal entities from users of agricultural land by current land and/or tax legislation, as well as based on civil agreements (such as lease agreements, emphyteusis, servitudes, superficies, and others) (Pavlikha N. V., Khomiuk N. L., 2016).

All payments for agricultural land use can be divided into tax and non-tax payments (Fig. 1). Tax payments include the land tax, rent for state and municipal lands, and the unified tax of the fourth group (for agricultural producers) (Khomiuk N. L., Skrypchuk P. M., 2018). Non-tax payments include rent, fees for emphyteusis, servitudes, and superficies.

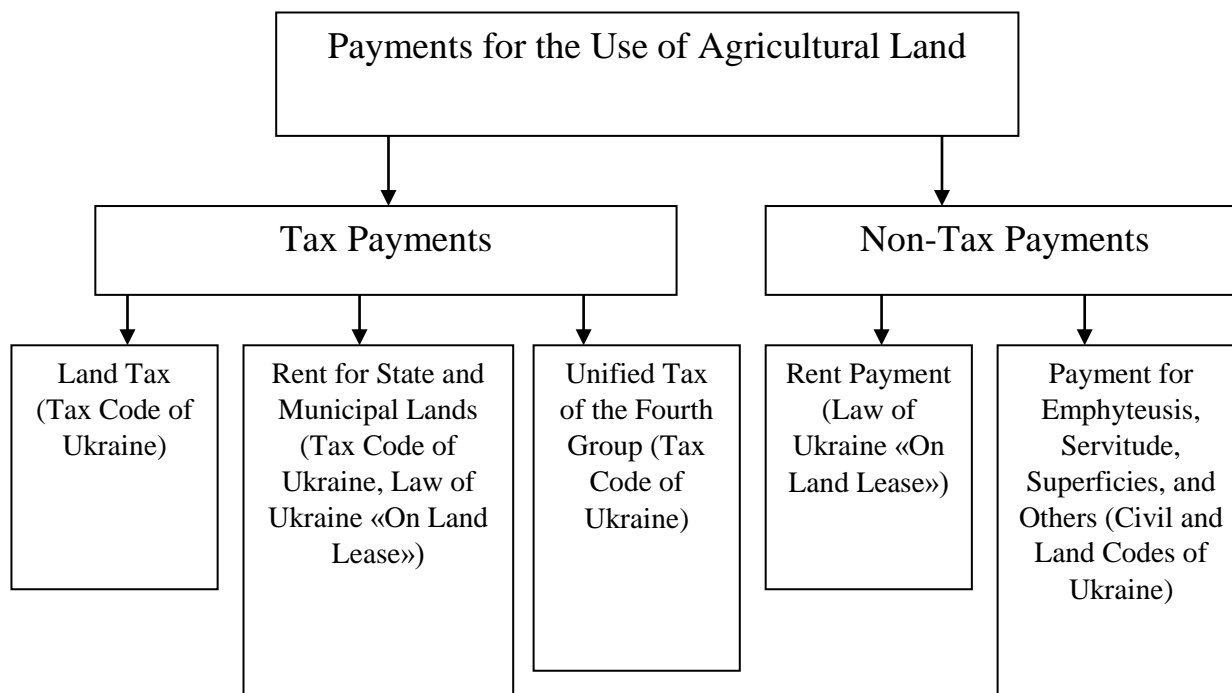


Fig. 1. System of Payments for the Use of Agricultural Land

Source: developed by the authors

In our view, the main principles of agricultural land use should include:

- Principle of Economic Regulation for Rational Use and Protection of Agricultural Land. This principle consists of the paid use of agricultural land, economic incentives for the rational use of agricultural land, and compensation for damages caused by the irrational use of agricultural lands (Sokhnych A.Ya., 2002).

- Principle of Targeted Use of Agricultural Land. Ensuring that agricultural lands are used exclusively for their designated agrarian purposes.

- Principle of Unified Goals between the State and Land Users. This principle means that land users and the state should strive for maximum productivity from the land, motivating landowners to use it economically and productively (Tykhonov A. H., 2002).

- Principle of Scientifically-Based Agricultural Land Use: This principle implies that all measures undertaken on a land plot should be scientifically justified, reflecting current scientific and technological progress (Tykhonov A. H., 2002).

Agricultural land can be used under various rights, including ownership (state, private, communal), permanent use, lease, emphyteusis, servitude, superficies, and other rights (sublease, loan, and rent).

According to Article 14.1.147 of the Tax Code of Ukraine, the land fee is a mandatory payment within the property tax, levied as a land tax and rental fee for land plots under state and communal ownership. Land tax is a compulsory payment collected from landowners and holders of land shares (plots) and permanent land users (Tax Code of Ukraine, 2010).

Land taxpayers include land plot owners, holders of land shares (plots), and land users. The tax base is determined by the normative monetary valuation of land plots, adjusted by an indexation coefficient, and the area of land plots that have not undergone normative monetary valuation (Tax Code of Ukraine, 2010). Thus, the land tax amount does not depend on the economic performance of landowners and users but is calculated based on the land plot's area, the tax rate, the size of the normative monetary valuation of the land plot, and the indexation of these tax rates. The state land cadastre data is the basis for calculating the land tax.

In Ukraine, the normative monetary valuation of land is conducted under the Resolution of the Cabinet of Ministers of Ukraine, «On Approval of the Methodology for Normative Monetary Valuation of Land Plots» No 1147, dated November 3, 2021 (Resolution of the Cabinet of Ministers of Ukraine, 2021). The valuation is fundamentally based on rental income.

Rental income refers to the income that can be obtained from land as a factor of production, depending on the quality and location of the land plot (Law of Ukraine, 2003). Information on the normative monetary valuation of agricultural land and settlements is published on the State Service of Ukraine website for Geodesy, Cartography, and Cadastre. Table 1 displays the normative monetary valuation of arable land per unit area by region as of January 1, 2022.

Current legislation defines the land tax amount based on the land plot's functional use and location. According to recent amendments (Law of Ukraine, 2014), local governments must submit their decisions regarding applicable tax rates and exemptions to controlling authorities by December 25, based on the land plot's location.

Table 1

Normative Monetary Valuation of Arable Land per Unit Area by Region in Ukraine  
as of January 1, 2022

Administrative-Territorial Unit	Normative Monetary Valuation per Hectare, UAH
Autonomous Republic of Crimea	26,005
Vinnytsia	27,184
Volyn	21,806
Dnipropetrovsk	30,251
Donetsk	31,111
Zhytomyr	21,411
Zakarpattia	27,268
Zaporizhzhia	24,984
Ivano-Frankivsk	26,087
Kyiv	26,531
Kirovohrad	31,888
Luhansk	27,125
Lviv	21,492
Mykolaiv	27,038
Odesa	31,017
Poltava	30,390
Rivne	21,938
Sumy	26,793
Ternopil	29,035
Kharkiv	32,237
Kherson	24,450
Khmelnyskyi	30,477
Cherkasy	33,646
Chernivtsi	33,264
Chernihiv	24,065

Source: developed by the authors based on (the State Service of Ukraine for Geodesy, Cartography, and Cadastre, 2023).

According to the Tax Code of Ukraine, the tax rate for land plots that have undergone normative monetary valuation is set at no more than 3 per cent of their normative monetary valuation. For agricultural land, the rate is set between 0.3 per cent and 1 per cent of their normative monetary valuation.

For land plots held in permanent use by businesses (except those in the state or communal ownership), the tax rate is set at no more than 12 per cent of their normative monetary valuation. The tax rate for land plots located outside populated areas or within areas without normative monetary valuation is set at no more than 5 per cent of the normative monetary valuation of arable land per hectare within the Autonomous Republic of Crimea or the respective region and between 0.3 per cent and 5 per cent for agricultural land.

Various tax exemptions are available for both legal entities and individuals. Exempt from land tax are individuals with first and second disability groups; individuals raising three or more children under the age of 18; pensioners (by age); war veterans and individuals covered by the Law of Ukraine «On the Status of War Veterans and Their Social Protection Guarantees»; and individuals recognized as victims of the Chernobyl disaster. However, exemptions for these categories apply to only one plot per type of use within specified limits. Landowners and users who lease their plots to a fourth-group single taxpayer are also exempt from land tax (Tax Code of Ukraine, 2010). It should be noted that the defined land plot limits correspond to the maximum areas of land that can be allocated to citizens without charge (Kucheriavenko M. P., 2012).

Under the Tax Code, legal entities exempt from land tax include:

- sanatoriums and rehabilitation facilities of public associations for people with disabilities, as well as rehabilitation facilities established by associations for people with disabilities;
- public associations of people with disabilities in Ukraine and businesses and organizations established by these associations;
- Olympic and Paralympic training facilities, as approved by the Cabinet of Ministers of Ukraine;
- preschools and general secondary education institutions, regardless of ownership and funding sources, as well as institutions in culture, science, education, healthcare, social protection, physical culture, and sports, fully funded by state or local budgets;
- state and communal children's sanatoriums and health and recreation facilities, as well as all children's sanatoriums and health facilities in Ukraine;
- state and municipal Olympic training centres, high-performance sports schools, centres for public health, centres for developing physical culture and sports for people with disabilities, and youth sports schools (Tax Code of Ukraine, 2010).

During the analysis of the Tax Code, several categories of agricultural land were identified as exempt from taxation: agricultural land within radioactively contaminated zones, designated by law as having been contaminated due to the Chernobyl disaster, and chemically contaminated agricultural land where agrarian activity is restricted; land plots under conservation or agricultural lands undergoing agricultural development; land plots of state crop-testing stations and crop-testing plots used for testing varieties of crops; land plots of agricultural enterprises of all ownership forms and family farms occupied by young orchards, berry fields, and vineyards before they reach fruit-bearing age; land plots contaminated with explosive objects.

The basic tax (reporting) period for land payment is the calendar year. Legal entities must independently calculate their tax amount as of January 1 each year and submit a tax declaration to the relevant controlling authority at the land plot's location by no later than February 20 of the current year. The tax liability for land payment, as declared for the current year, must be paid in equal instalments by landowners and users by the end of each calendar month, within 30 calendar days after the last day of the reporting month (Tax Code of Ukraine, 2010).

For individual taxpayers, controlling authorities issue a tax notification by July 1 of the current year. Recipients are then required to pay within 60 days of receiving the notice.

Land payment is one of the primary revenue sources for local budgets. With the adoption of the Budget Code on July 8, 2010, land payment revenue is fully credited to local self-government budgets (Budget Code of Ukraine, 2010). Before 2010, this tax was allocated in percentages to regional and district budgets. The structure of land tax formation is illustrated in Fig. 2.

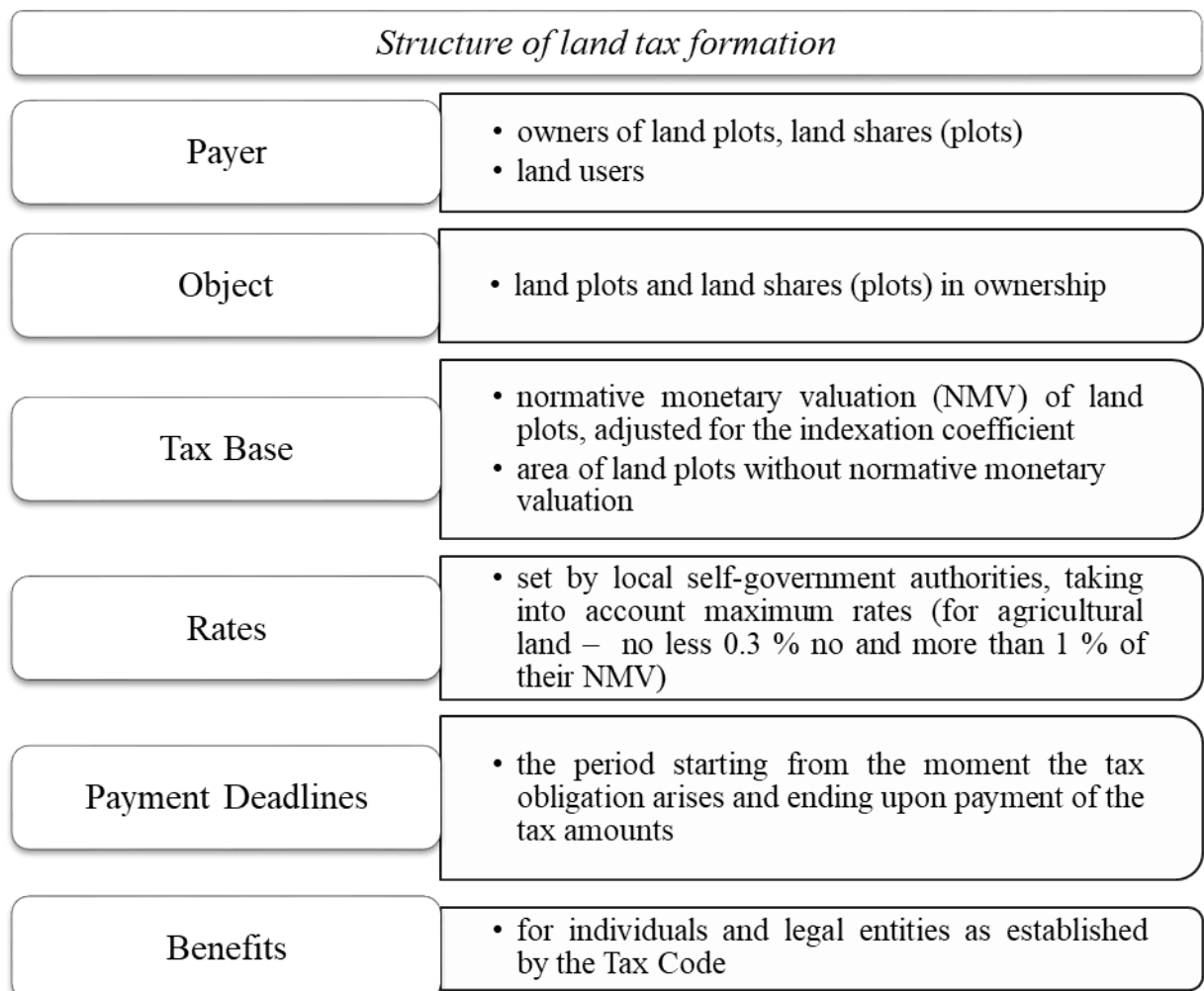


Fig. 2. Structure of Land Tax Formation

Source: developed by the authors based on (Tax Code of Ukraine, 2010).

In addition to the land tax, land payment includes rent for state and communal ownership land plots. Rent for these land plots is a mandatory payment made by the lessee to the lessor to use the land plot. The lessee is the payer of rent, and the amount and conditions of payment are specified in the land lease agreement (Tax Code of Ukraine, 2010).

Rent for state and communal ownership land plots is collected exclusively in monetary form. Land users pay rent for state and communal land plots in the same manner as land tax, beginning from the date of acquisition of ownership or usage rights to the land plot. Lessors of land plots in communal ownership include village, settlement, and city councils within their legally defined powers. In contrast, lessors of state-owned land plots are executive authorities that transfer land plots into ownership or usage as defined by law (Law of Ukraine, 1998).

A land lease agreement is a contract by which the lessor is obligated to transfer a land plot to the lessee for ownership and use for a specific period in exchange for payment, and the lessee is obligated to use the land plot by the agreement terms and land legislation requirements (Law of Ukraine, 1998). The land lease agreement is executed in the form approved by the Cabinet of Ministers of Ukraine's Resolution «On Approval of the Standard Land Lease Agreement» dated March 3, 2004, No. 220 (Resolution of the Cabinet of Ministers of Ukraine, 2004).

The land lease agreement must be in written form and, at the request of either party, may be notarized. The land plot owner may require notarization of the lease agreement and may revoke this requirement. Such establishment (or revocation) of a notarization requirement is a unilateral action subject to notarization. It constitutes an encumbrance on property rights to the land plot, which must be registered as law prescribes (WikiLegalAid on Land Plot Lease, 2024).

During martial law, starting from February 24, 2022, land lease agreements are concluded only in electronic form and must be signed with the lessee's and lessor's qualified electronic signatures (WikiLegalAid on Land Lease Agreement, 2024).

The Law of Ukraine «On Amendments to Certain Legislative Acts of Ukraine to Simplify Business Conditions (Deregulation)» (Law of Ukraine, 2015) redefines the timing of land transfer, linking it to the moment of state registration of the lease right itself, rather than the previous practice of tying it to the signing of an acceptance-transfer act by the parties. A land plot is now considered leased simultaneously with the lease registration right in the state register. The lease agreement is drawn up in three copies: one for the lessor, one for the lessee, and one for the authority responsible for registering the lease right.

Since 2015, the number of essential terms in a land lease agreement has been reduced from 11 to 3:

- lease object (cadastral number, location, and size of the land plot);

- term of the lease agreement;
- rent payment, indicating its amount, indexation, method, terms of payment, deadlines, procedure for contribution and review, and responsibility for non-payment (Law of Ukraine, 2015).

By mutual agreement, other terms may be specified in the lease agreement. If the lease agreement provides for measures aimed at protecting and improving the leased object, an agreement on reimbursing expenses for such measures to the lessee is attached (Law of Ukraine, 2015). Since 2015, the requirement for the mandatory annexes to the land lease agreement has been removed:

- a plan or layout of the leased land plot;
- cadastral map of the land plot showing restrictions (encumbrances) and established land servitudes;
- the act of boundary delineation of the land plot in situ;
- act of acceptance-transfer of the leased object;
- project for allocating the land plot, if required by law.

During the period of martial law, by Law No. 2145 (Law of Ukraine 1, 2022), lease agreements for agricultural land with an expiry date after the introduction of martial law in Ukraine on February 24, 2022, are automatically extended for one year without the need for the parties' agreement or for updating the State Register of Property Rights (this provision has since expired). On November 19, 2022, Law No. 2698, On Amendments to Certain Legislative Acts of Ukraine to Restore the System for Registering Lease Rights for Agricultural Land Plots and Improve Legislation on Land Protection (Law of Ukraine 2, 2022), came into effect in Ukraine. Under this law, lease agreements expiring from November 19, 2022, are no longer subject to automatic one-year extension, meaning their termination occurs under general procedures (WikiLegalAid on Land Lease Agreement, 2024).

Under a land lease agreement, the leased object is considered transferred from the lessor to the lessee at the moment of state registration of the lease right, unless otherwise specified by law. The duration of the land lease agreement is determined by the parties' mutual agreement and cannot exceed 50 years. The lease term is calculated from the agreement signing date, and the lease right is established at the time of state registration. For leasing agricultural land for commercial agricultural production, farming, or personal farming purposes, the lease term must be no less than 7 years (WikiLegalAid on Land Lease Agreement, 2024).

A lease agreement may provide for the leasing of several land plots in state and communal ownership managed by a single executive authority or local government body. Leasing state or communal land plots is based on a decision by the relevant executive authority or local government body or as a result of an auction (Law of Ukraine, 1998).



The amount, form, and timing of rent payments are stipulated in the lease agreement. Rent payment is a fee paid by the lessee to the lessor for the use of a land plot in accordance with the lease agreement (Law of Ukraine, 1998). Rent for agricultural land plots and land shares (plots) must not be less than 3 per cent of the land or plot value (Presidential Decree of Ukraine, 2002). The rent amount depends on the land plot's location, soil fertility, and agricultural product prices in a particular region.

For leasing state and communal land, rent is governed by the Tax Code of Ukraine. While the lease agreement establishes the amount, the tax legislation provides only the upper and lower limits of the annual payment. The Law of Ukraine «On Preventing Financial Catastrophe and Creating Conditions for Economic Growth in Ukraine», dated March 27, 2014, amended the Tax Code, setting the annual rent payment for state and communal agricultural land plots at no less than 3 per cent of their normative monetary valuation (Law of Ukraine, 2014).

According to current legislation and the lease agreement, the rent amount is reviewed annually in cases of changes in the land tax amount, prices and tariffs, changes in indexation coefficients set by law, and changes in economic conditions or the condition of the leased land plot.

The new version of Article 288.5 of the Tax Code stipulates that the rent amount for state and communal lands is determined in the lease agreement. Still, the annual payment amount must not be less than 3 percent of the normative monetary valuation for both agricultural and other land categories. It cannot exceed 12 per cent of the valuation (Law of Ukraine, 2014). However, amendments made on June 30, 2015, to the Tax Code allowed the upper limit of rent to exceed 12 per cent if the lessee was selected through a competitive process (Law of Ukraine, 2015).

The tax period, calculation procedure, and payment deadlines for rent on state and communal land plots align with those for land tax.

For determining the rent amount for state and communal lands, as well as for land tax, the normative monetary valuation is used, updated annually as of January 1, based on an indexation coefficient set by the government. The Tax Code clearly defines the indexation procedure: the central executive authority implementing state policy in land relations annually calculates the indexation coefficient for the normative monetary valuation of land, based on the consumer price index for the previous year, according to the formula (Tax Code of Ukraine, 2010):

$$K_i = I : 100 \quad (1.1)$$

where  $K_i$  is the indexation coefficient, and  $I$  is the consumer price index for the previous year.

If the consumer price index exceeds 115 per cent, it is capped at 115. The indexation coefficient for normative monetary valuation is applied cumulatively,

depending on the valuation date. The structure of rent formation for state and communal land plots is illustrated in Fig. 3.

<i>Structure of Rent Formation for State and Communal Land Plots</i>	
Payer	<ul style="list-style-type: none"> <li>• lessee of the land plot</li> </ul>
Object	<ul style="list-style-type: none"> <li>• land plot leased out</li> </ul>
Tax Base	<ul style="list-style-type: none"> <li>• normative monetary valuation (NMV) of the land plot, adjusted for the indexation coefficient</li> </ul>
Rates	<ul style="list-style-type: none"> <li>• set in the lease agreement between the lessor and the lessee, taking into account maximum rates (no less than 3% and no more than 12% of the land plot's NMV)</li> </ul>
Payment Deadlines	<ul style="list-style-type: none"> <li>• the period starting from the moment the tax obligation arises and ending upon payment of the tax amounts</li> </ul>

Fig 3. Structure of Rent Formation for State and Communal Land Plots

Source: developed based on (Tax Code of Ukraine, 2010).

Land tax and rent payments for land serve as potentially effective tools for the active role of the state and municipal authorities through the mechanism of rent payments for land use (Pavlovska A., Dolenko I., Moiseiev O. V, 2020).

Apart from land tax, another type of land-based tax payment is the unified tax of the fourth group (previously the fixed agricultural tax (FAT)), where the tax base is the area of agricultural land (arable land, meadows, pastures, and perennial plantations) and/or water fund land owned or leased by the agricultural producer (Khomiuk N. L., 2019).

Domestic agricultural producers can choose a tax regime, either special or general (Khomiuk N. L., 2013). The special tax regime entails payment of the unified tax of the fourth group without additional costs for income tax, property tax (in terms of land tax), or rent fees for particular water use by the taxpayers (Pavlikha N.V., Khomiuk N. L., 2017).

The fourth group of unified taxpayers includes agricultural producers whose share of agricultural production for the previous fiscal year is equal to or exceeds 75 per cent. According to Article 14.1.235 of the Tax Code of Ukraine, an agricultural

producer is defined as a legal entity, regardless of organizational and legal form, engaged in the production of agricultural products and/or the breeding, cultivation, and fishing in inland waters (lakes, ponds, and reservoirs), as well as the processing of such products on its own or leased facilities, including raw materials produced under tolling agreements, and supplying such products (Tax Code of Ukraine, 2010).

The Law of Ukraine «On Amendments to the Tax Code of Ukraine and Certain Legislative Acts Regarding Tax Reform», dated December 28, 2014 (Law of Ukraine, 2014), modified the tax base for this tax. The unified tax of the fourth group (as with previous FAT payers) applies solely to the area of agricultural land and/or water fund land owned or used, including on lease terms. However, ownership and usage rights for these lands must be formalized and registered according to legal requirements. Additionally, a new provision requires that the basis for calculating the unified tax for fourth-group taxpayers is the data from the State Land Cadastre and/or data from the State Register of Property Rights to Real Estate. Therefore, as per land legislation, only land plots with registered usage rights are to be included in the tax calculation.

A further challenge for agricultural enterprises from 2015 onward was a threefold increase in the unified tax rates for the fourth group compared to the former FAT rates. The unified tax rates as of January 1, 2024, are presented in Table 2.

Table 2

Unified Tax Rates for the Fourth Group

	Types of Land Plots	Unified Tax Rates (% of Normative Monetary Valuation)		
		general	in mountainous zones and Polissia territories	in closed ground
1	Arable land, meadows, pastures	0,95	0,57	6,33
2	Perennial plantations	0,57	0,19	
3	Water fund land	2,43		

Source: developed based on (Tax Code of Ukraine, 2010).

Fourth-group unified taxpayers make tax payments quarterly within 30 calendar days following the last calendar day of the tax (reporting) quarter in the following amounts: first quarter – 10 %; second quarter – 10 %; third quarter – 50 %; fourth quarter – 30 %.

This tax payment schedule takes into account the seasonality of agricultural production.

The structure of unified tax formation for agricultural producers is illustrated in Fig. 4.

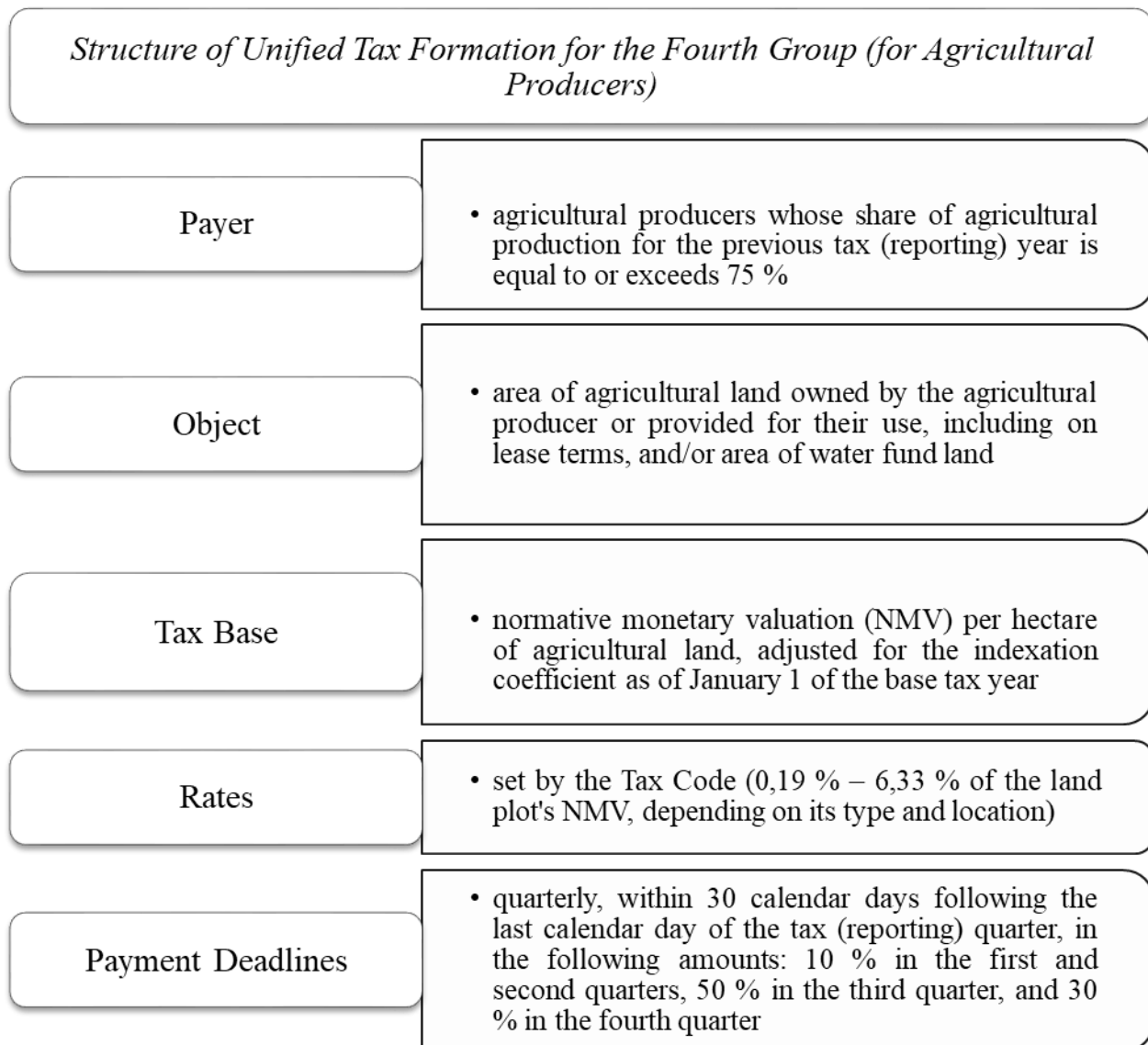


Fig. 4. Structure of Unified Tax Formation for the Fourth Group (for Agricultural Producers)

Source: developed based on (Tax Code of Ukraine, 2010).

As noted by Yushko S.V., the introduction of the fixed agricultural tax (FAT) had varying effects on business entities. The greatest tax relief was granted to (Yushko S. V., 2009):

- producers of profitable types of crop production, as they were exempt from paying income tax if they generated profits;
- enterprises engaged in livestock farming, since only the area of agricultural land, which is not directly relevant to their specialization, was taxed;
- producers operating in mountainous areas and polissia, due to the application of lower tax rates;
- vineyards and other fruit producers;
- producers of products that require higher costs per unit area of land.

The implementation of a special tax regime for agricultural producers has helped regulate tax relations in this sector. However, the unified tax of the fourth group no longer functions as the primary stabilizing mechanism in the relationship between the state and agricultural business entities (Khomiuk N., 2019).

Payment for Emphyteusis is a fee paid by the emphyteuta (user) to the owner of agricultural land according to the emphyteusis agreement. Emphyteusis, like lease, is a paid right. However, the amount and frequency of payments are determined by the agreement between the landowner and the emphyteuta, rather than by legislation, as is the case with leasing. The emphyteusis agreement allows for either periodic payments or a one-time payment for the entire term of use.

The right to use land on emphyteusis terms arises after a contract between the owner of agricultural land and the individual wishing to use the plot (emphyteuta) is concluded and registered in the State Register of Property Rights to Real Estate. Unlike lease rights, emphyteusis rights apply exclusively to agricultural land plots. The emphyteusis agreement is concluded in a flexible form by the landowner and the land user (Land Union of Ukraine, 2020).

Servitude is the right of an owner or user of a land plot to limited paid or unpaid use of another's land plot(s). Servitude may be established by agreement, law, will, or court decision (Land Code of Ukraine, 2001). Payment for Servitude is a fee paid by the land user to the landowner (including agricultural landowners) under a servitude agreement, law, will, or court decision. Superficies is the right to use another person's land plot for construction (Land Code of Ukraine, 2001). Unlike servitude, superficies requires a payment for land use. Payment for Superficies is a fee paid by the superficiary (land user) to the landowner (including agricultural landowners) according to a superficies agreement, law, will, or court decision. Sublease Payment is a fee paid by an individual who has acquired temporary land use rights from the lessee under a sublease agreement. Rent Payment is a fee paid by the rent payer for the acquisition of property ownership to the recipient according to a rent agreement. Only agricultural land plots without a moratorium on sale can be transferred into ownership.

Fig. 5 illustrates the structure and flow of payments for the use of agricultural land. Agricultural entities (state, landowners, land users) pay a range of land-related fees characterized in this section. However, at this stage of land reform, minimal funds are allocated from local budgets in Ukraine for land conservation efforts.

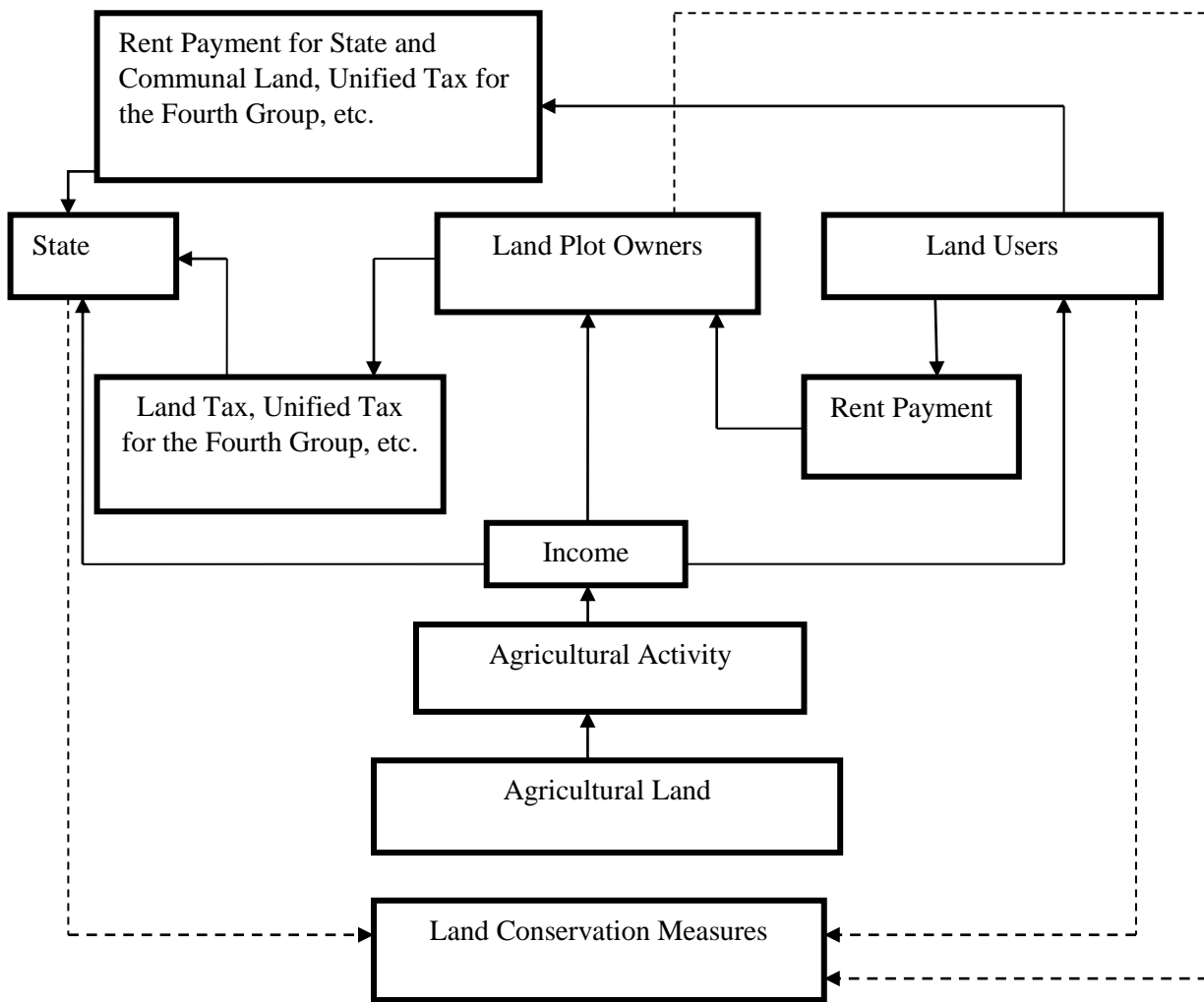


Fig. 5. Structure and Flow of Payments for the Use of Agricultural Land

Source: developed by the authors

Land tax payments are essential for regulating land relations. Their advantages in calculation and collection include:

- Visibility of land as a tax base: unlike business income, a land plot cannot be concealed, preventing tax evasion.
- Measurability: land as a tax object can be precisely measured, enabling accurate tax assessments based on actual data.
- Exclusive payment by landowners: land tax is paid solely by the landowner and cannot be transferred to another payer, unlike VAT.
- Independence from income: land tax is based solely on the size of the plot, not the income generated from it. While this should ideally motivate more productive land use, it may not necessarily encourage rational land use.
- Instrument of state regulation: differentiated tax rates are set based on land quality and location, allowing the state to influence land use (Dulik T. O., 2012).

- Monitoring and record-keeping: the state can monitor land use and maintain accurate records through land tax declarations.

However, despite these benefits, there are some drawbacks to land tax payments in Ukraine, such as (Khomiuk N. L., Tsymbaliuk I. O. etc, 2021):

- Disincentives for non-use: landowners cannot avoid land tax by leaving the land idle, though the relatively low tax amount may not encourage efficient land use.

- Conflict between rent and tax principles: rent payments for state and communal lands are considered part of land payments, but their contractual nature contradicts the fundamental principle of taxes.

In summary, several areas for improvement in the collection of land payments and the unified tax of the fourth group for agricultural producers need urgent resolution.

Thus, tax policy must be flexible to balance the state's and taxpayers' interests. Taxes should stimulate agricultural production and serve as a source of budgetary funding. An effective land tax system should consider specific land characteristics (fertility, location) as tax objects. The economic purpose of land taxation is achieved through functions such as encouraging rational land use, accumulating funds for land conservation needs, and levelling the playing field for businesses operating under varying conditions (Ibrahimov M. R., 2009).

Nonetheless, unresolved issues in land and tax legislation contribute to soil fertility decline, intensive agricultural land use, and a lack of funds for land conservation initiatives.

The study addresses the importance, structure, and challenges of land payments within Ukraine's agricultural sector. These payments are vital fiscal tools supporting local budgets and regulating land relations. The analysis underlines the role of land payments in promoting effective land use and sustainable agricultural practices, highlighting the impact of recent legislative changes on payment structures and tax rates.

The study discusses the unified tax of the fourth group, a simplified tax regime designed to support agricultural producers. Initially introduced as the fixed agricultural tax (FAT), this unified tax has provided substantial relief to specific categories of agricultural producers, particularly those cultivating high-value crops, operating in less accessible areas, or working with high-cost production. However, the current unified tax framework has evolved, and the article emphasizes that it no longer fully meets the stabilizing needs of the state and agribusinesses.

Significant attention is also given to the economic and regulatory implications of different types of land payments and the fiscal and environmental impact of agricultural land use. The article outlines recent reforms aimed at standardizing land

registration, improving transparency, and adjusting payment amounts based on land characteristics and location. Despite these positive changes, existing gaps in tax policy and land regulation have led to challenges in encouraging efficient and sustainable land use, especially given the inconsistent alignment between rent payments and taxation principles.

Recent legal amendments, including changes to the tax code and property rights registration, have strengthened the framework for managing land payments. The improved alignment of tax rates with actual land characteristics and seasonal production needs has increased transparency and compliance. Nevertheless, certain aspects, such as the balance between rent payments and tax obligations, require further reform to remove inconsistencies and support sustainable practices.

Effective land management policy must strike a balance between fiscal goals and sustainable land use. A flexible tax policy that considers specific land characteristics, such as soil fertility and location, can better align with the state's economic growth and environmental sustainability objectives. Differentiated tax rates tailored to these factors can promote responsible land use and enhance revenue for essential conservation efforts.

The underfunding of conservation initiatives and the absence of consistent regulatory oversight have led to the overuse and degradation of Ukraine's agricultural lands. Addressing these gaps is vital to preserving soil fertility and the long-term productivity of agricultural land. Sustainable land use policies, supported by a stable and coherent tax system, can create a balanced framework that encourages conservation while sustaining Ukraine's agricultural sector.

In conclusion, the study illustrates the need for a cohesive and adaptable land payment system supporting economic productivity and environmental sustainability. An effective payment system should not only generate revenue for local and state budgets but also incentivize sustainable land management practices, ensuring the resilience and productivity of Ukraine's agricultural sector in the long term.

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## **ENERGY MANAGEMENT FOR SUSTAINABLE DEVELOPMENT: CHALLENGES AND OPPORTUNITIES**

Addressing environmental issues begins within the country, but it is impossible without collective international efforts. However, international cooperation is unlikely to be feasible if a country does not take certain internal steps first. Environmental policy in Ukraine is centralized at the national level, resulting in a lack of shared responsibility between society and the state for the deterioration of the environment, reduced life expectancy, and declining public health.

The progress of economic science has led to an increased consideration of the ecological component within the system of factors influencing sustainable development and national security. On one hand, most traditional natural resources have become scarce. This applies not only to non-renewable resources but also to so-called renewable resources, particularly ecosystem resources (ecosystem «goods» and «services») and biodiversity. One definition of sustainable development is non-depleting growth in the long term. Since nature is the foundation of human life, its depletion and degradation, under current economic relations, negatively impact social relationships and the structures of production and consumption. On the other hand, it has become evident that many renewable natural assets lack proper valuation, leading to their depletion and degradation. This has prompted a shift toward ecological economics and sustainable development economics.

Reconciling the key viewpoints of economic, social, and ecological aspects, and translating them into specific measures for achieving sustainable development, is a task that requires immediate resolution, as all three components of sustainable development must be considered in a balanced manner. It is also important to investigate the mechanisms of interaction among these concepts. The interplay between the economic and social components generates new challenges, such as achieving equity within a single generation (for example, in terms of income distribution) and providing targeted assistance to impoverished segments of the population. The interaction mechanism between the economic and ecological components gives rise to new ideas regarding valuation and the internalization of external environmental impacts. Finally, the connection between the social and ecological components raises questions of equality, adherence to the rights of future generations, and public participation in decision-making processes. All of this encourages further exploration of these issues.

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## **1. Historical Aspects of the Formation of the Sustainable Development Concept**

The concept of sustainable development emerged as a logical transition from the ecological orientation of scientific knowledge and the socio-economic development that began to flourish in the 1970s. A number of scientific works have been dedicated to the issues of the limited nature of resources and environmental pollution, which are fundamental to life, economic activities, and all human endeavors. The response to this problem was the establishment of international non-governmental scientific organizations focused on studying global processes on Earth, such as the International Federation of Institutes for Advanced Study, the Club of Rome, and the International Institute for Applied Systems Analysis, among others.

The United Nations Conference on the Human Environment held in Stockholm in June 1972 and the establishment of the United Nations Environment Programme (UNEP) marked the engagement of the international community at the governmental level in addressing environmental issues that were hindering socio-economic development. This event initiated the development of environmental policy and diplomacy, as well as environmental law, and led to the emergence of new institutional components, including ministries and agencies dedicated to environmental matters.

In the 1980s, issues of eco-development, development without destruction, and the necessity for sustainable ecosystem development came to the forefront. The World Conservation Strategy (WCS), adopted in 1980, was the first international document to incorporate provisions for sustainable development. Theory and practice demonstrated that the ecological component is an integral part of human development. The World Commission on Environment and Development (WCED), which operated from 1984 to 1987, based its work and its final report, «Our Common Future», on a new triadic concept of sustainable (ecological-social-economic) development (Daly, Farley, 2004). The second edition of the WCS, published in October 1991, was titled «Caring for the Earth – A Strategy for Sustainable Living». It emphasized that development must be grounded in the conservation of living nature, protecting the structure, functions, and diversity of the Earth's natural systems upon which biological species depend. To achieve this, it is necessary to maintain life-support systems, conserve biodiversity, and ensure the sustainable use of renewable resources. Research on ecological safety emerged as a component of national and global security.

The emergence of the concept of sustainable development undermined the fundamental basis of traditional economics – unlimited economic growth. One of the key documents from the United Nations Conference on Environment and Development (Rio de Janeiro, 1992), «Agenda 21», in Chapter 4 (Part 1), dedicated

to changes in the nature of production and consumption, expresses the view that we need to move beyond the concept of sustainable development. It states that some economists «question traditional notions of economic growth» and suggests the search for «patterns of consumption and production that meet the essential needs of humanity» (United Nations, 1993).

Traditional economics asserts that the maximization of profit and consumer satisfaction within a market system is compatible with maximizing human welfare, and that market deficiencies can be corrected through state policy. In contrast, the second viewpoint holds that short-term profit maximization and individual consumer satisfaction will ultimately lead to the depletion of natural and social resources upon which human welfare and the survival of biological species depend.

The concept of sustainable development emerged from the integration of three fundamental perspectives: economic, social, and ecological.

The economic approach to the concept of sustainable development is based on the theory of the maximum flow of aggregate income by Hicks-Lindahl, which can be achieved under the condition of maintaining aggregate capital that generates this income. This concept involves the optimal use of limited resources and the implementation of ecological technologies – such as nature-saving, energy-saving, and material-saving technologies – including the extraction and processing of raw materials, the creation of environmentally friendly products, and the minimization, recycling, and disposal of waste.

However, challenges arise in determining which types of capital should be preserved (for example, physical, natural, or human capital), how different forms of capital can be substituted for one another, and in the valuation of these assets, particularly environmental resources. These issues complicate the correct interpretation and calculation of sustainable development metrics.

The social component of sustainable development is human-centered and aims to maintain the stability of social and cultural systems, including the reduction of destructive conflicts among people. A key aspect of this approach is the fair distribution of resources. Preserving cultural capital and diversity on a global scale, as well as more fully utilizing sustainable development practices found in non-dominant cultures, is desirable.

To achieve sustainable development, contemporary society must create a more effective decision-making system that considers historical experiences and promotes pluralism. Within the human development framework, individuals are seen not as objects but as subjects of development. The concept emphasizes the expansion of human choices as a primary value, advocating for active participation in processes that shape one's living environment, contributing to decision-making, and overseeing their implementation.

From an ecological perspective, sustainable development should ensure the integrity of biological and physical natural systems. The viability of ecosystems, which is crucial for the global stabilization of the biosphere, holds particular significance. The concept of natural systems and habitats can be broadly understood to include human-created environments, such as cities. The focus is on preserving the self-restorative capacities and dynamic adaptability of these systems to changes, rather than maintaining them in an idealized static state. The degradation of natural resources, environmental pollution, and loss of biodiversity diminish the self-restoration capabilities of ecological systems (Yushchyshyna, 2012).

In June 2012, marking 40 years since the first high-level international political conference on the environment and 20 years since the historic «Earth Summit», a global summit – the UN Conference on Sustainable Development («Rio+20») – took place in Rio de Janeiro. This event was one of the largest international gatherings of the decade, focusing on priorities such as the «green» economy in the context of sustainable development and poverty alleviation, as well as the institutional frameworks for sustainable development.

In September 2015, the UN Summit on Sustainable Development (an intergovernmental and scientific forum) adopted the resolution «Transforming Our World: The 2030 Agenda for Sustainable Development». This confirmed the global community's commitment to the principles of sustainable development aimed at long-term satisfaction of fundamental human needs, working together to consistently guide all countries toward building a more inclusive, sustainable, and equitable world (United Nations, 2015).

Sustainable development is a process of change in which the exploitation of resources, the direction of investments, the orientation of scientific and technological development, and institutional changes are aligned with one another to enhance both current and future potential for meeting human needs and aspirations. Essentially, it focuses on ensuring a consistent quality of life for people and the preservation of natural capital across generations.

In practice, this does not necessarily imply an immediate cessation of economic growth altogether, but rather a halt, at least initially, to the irrational growth in the use of environmental resources. Achieving this is challenging amid increasing competition and rising metrics of successful economic activity, such as productivity and profit. Labor productivity has been steadily improving throughout human development, as people accumulate experience and knowledge, uncover the laws of nature, and apply them effectively.

At the same time, the transition to an information society – characterized by economies of intangible flows of finance, information, messages, and intellectual



property – leads to what is termed the dematerialization of economic activity: currently, the volume of financial transactions exceeds the volume of trade in tangible goods by a factor of seven. This new economy is driven not only by shortages of material and natural resources but also by the availability of information and knowledge resources. The energy intensity of economic activity continues to decline, even though total energy consumption is rising.

Most international organizations within the UN system have integrated significant ecological components into their activities, focusing on the transition to sustainable development. Experts from the World Bank for Reconstruction and Development have defined sustainable development as a management process concerning a portfolio of assets aimed at preserving and expanding the capabilities available to people. In this context, assets include not only traditionally counted physical capital but also natural and human capital. For development to be sustainable, it must ensure the growth – or at least not diminish – of these assets. The same principle applied for rational management of a country's economy is used for the rational management of personal property.

According to the definition of sustainable development provided, the primary indicator of sustainability, developed by the World Bank, is the «genuine saving rate» or «genuine investment rate» within a country. Current approaches to measuring wealth accumulation do not account for the depletion and degradation of natural resources on one hand, and on the other hand, do not sufficiently consider investments in people, which are one of a country's most valuable assets.

When transitioning to the definition of genuine saving (investment) rates, this shortcoming is addressed by adjusting the savings rates calculated using traditional methods: this adjustment involves a downward correction to account for the depletion of natural resources and the losses from environmental pollution (loss of natural capital), and an upward adjustment to reflect the growth of human capital, primarily through investments in education and basic healthcare.

In the context of increasing environmental challenges and global climate change, sustainable development has become a primary goal for the global community. The European Green Deal (EGD), to which Ukraine joined in 2021, was officially presented by the European Parliament on December 11, 2019. Its main objective is to transform Europe into the world's first climate-neutral continent by 2050, promote economic development, improve public health and quality of life, and address climate and environmental issues (Green Deal, 2021).

The concept of the «green» transition in Ukraine entails a shift from traditional energy systems based on fossil fuels to more sustainable and environmentally friendly alternatives. A key aim is to increase the share of electricity generated from renewable sources to 70% by 2050, as well as to eliminate unjustifiably high «green»

tariffs on electricity from alternative sources (Modern Energy, 2020). According to the report from the Ministry of Energy and Environmental Protection (DiXi Group, 2023), within the framework of the «green» transition by 2050, alongside a reduction in overall energy consumption, an increase in electricity consumption is also projected. Studying the factors that influence energy consumption is crucial for enhancing the productivity and efficiency of energy devices and systems.

## 2. The Impact of Military Actions on the State of Ukraine's Energy Sector

Sustainable development amid war in Ukraine faces new dimensions and challenges, as military actions dramatically alter the socio-economic, environmental, and institutional aspects of life in the country. The ongoing conflict has significantly affected energy infrastructure, leading to considerable losses in capacity and stability of energy supply. Energy infrastructure facilities have been subjected to systematic attacks by enemy forces for an extended period. As a result of massive shelling, over 50% of Ukraine's energy infrastructure has suffered damage from Russian attacks.

According to the KSE Institute, an analytical center at the Kyiv School of Economics, by the beginning of 2024, the direct losses incurred by the Ukrainian energy sector amounted to \$9 billion (KSE Institute, 2024). Public statements by the Prime Minister of Ukraine indicated that following a massive assault in March 2024, 80% of thermal power plant (TPP) units were damaged, bringing the total losses to \$12.5 billion (Radio Svoboda, 2024).

These ongoing challenges highlight the urgent need for robust strategies to not only restore the damaged infrastructure but also to ensure energy resilience and sustainability in the face of persistent threats. The sector suffering the most is electricity generation and transmission (Fig.1). The estimated total damages for these assets exceed \$7.4 billion (Ministry of Energy of Ukraine, 2024).

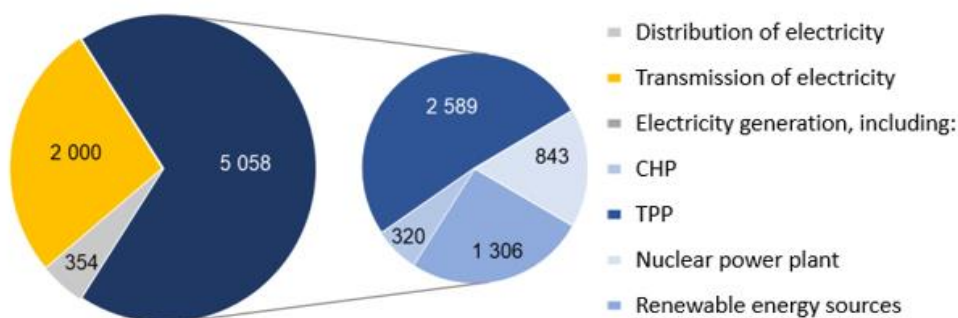


Figure 1. Direct infrastructure damage to power generation facilities, million USD.

Source: data from the Ministry of Energy of Ukraine (Ministry of Energy of Ukraine, 2024)

Direct losses from thermal electricity generation are estimated at \$2.6 billion for thermal power plants (TPPs) and \$320 million for combined heat and power plants (CHPPs). Direct losses from damage to hydroelectric power stations (HPPs) and pumped-storage hydroelectric power stations (PSHPPs) amount to approximately \$1.1 billion.

Significant losses are also incurred by producers of electricity from renewable energy sources (RES). According to data from the Energy Charter Secretariat (KSE Institute, 2024), 13% of solar generation capacity, 80% of wind installations, and 2% of bioenergy capacities are under occupation, with most of them either destroyed or damaged (Fig. 2).

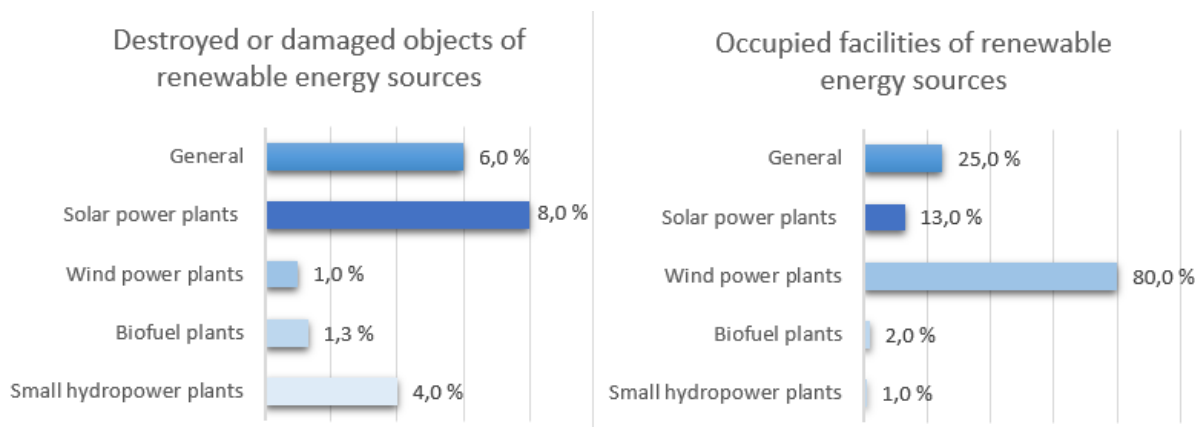


Figure 2. Destroyed, damaged and occupied renewable energy facilities as of January 2024.

*Source: Energy Charter International based on public data (KSE Institute, 2024)*

These losses underscore the critical challenges facing Ukraine's energy sector, particularly in relation to transitioning towards sustainable development, which requires urgent solutions for restoration and ensuring energy security.

Numerous destructions of energy facilities lead to supply disruptions and rising costs of energy resources. In such conditions, Ukraine's energy system cannot operate stably as it did before the war. Therefore, all consumers, both households and businesses, should consciously approach electricity usage. In the context of constant attacks, restoring and maintaining the uninterrupted functioning of energy systems becomes a critical task. The energy war that Russia is waging against Ukraine has highlighted the urgent need to accelerate the implementation of an energy management system for the country's recovery and sustainable development.

In Ukraine, energy management amid military actions emerges not only as a means for efficient use of energy resources but also as a critical element of national security. The destruction of energy infrastructure, resource shortages, limited access

to energy supply, and significant economic pressure complicate the achievement of sustainable development, making the introduction of innovative approaches and adaptation to new conditions vital.

### **3. The Role of Energy Management in Ensuring Sustainable Development**

Energy efficiency is closely linked to energy conservation, as both approaches aim to reduce energy consumption and cut costs. Energy efficiency provides the technical foundation for decreasing energy usage, while energy conservation supports these measures with rational behavior and practices that enhance the overall system's effectiveness. Even with high energy efficiency, maximum impact can only be achieved through the rational use of energy. The common goal of these two approaches is to minimize greenhouse gas emissions and other harmful environmental impacts. According to Dziadykevych M., Buriak M., Rozum R. (2010), the issue of energy conservation can only be resolved through the implementation of an energy management system.

Reducing greenhouse gas emissions through the adoption of clean technologies and the utilization of renewable energy sources, enhancing energy security through the diversification of energy sources, and minimizing dependence on imported resources are primary objectives of energy management implementation. Additionally, optimizing energy consumption by reducing costs associated with energy resources is essential.

As a system for managing energy resources, energy management plays a crucial role in ensuring sustainable development. It is defined as the process of planning, controlling, and monitoring energy resources to improve their efficiency and reduce their negative environmental impact.

Considering Ukraine's future within the EU, the country must meet certain criteria to enable the comparison and establishment of goals for achieving specific energy efficiency levels (Kostiukovskyi, Nechayeva, 2022).

As noted by Kyrylenko O., Denysiuk S., Blinov I. (2024), the current development of the energy sector can be characterized as a phased implementation of the 3D concept. The components of this concept include decarbonization, decentralization, and digitalization of the energy sector.

Decarbonization refers to the process of reducing or eliminating carbon dioxide (CO<sub>2</sub>) emissions into the atmosphere. The primary goal of decarbonization is to mitigate the impact of climate change caused by greenhouse gases by transitioning to cleaner energy sources, enhancing energy efficiency, developing renewable energy sources, and implementing new technologies. This process is a vital component of global efforts to combat climate change and achieve sustainable development goals.

Decentralization of the energy system is the process in which energy production and supply activities transition from centralized large power plants to smaller, local, and distributed energy sources. This decentralization helps reduce greenhouse gas emissions, enhance energy independence, and promote sustainable development by adapting energy solutions to local conditions and needs.

Several key aspects characterize this approach. Firstly, it involves distributed energy sources that encompass the use of renewable energy (solar panels, wind turbines, biomass) at the local level. This allows consumers to generate energy directly at their facilities. Simultaneously, communities can collaborate for joint energy production and usage, fostering public engagement in energy resource management.

The application of storage technologies (such as batteries) enables regulation of energy production and consumption, thereby reducing dependence on centralized systems. Utilizing modern technologies for monitoring and managing energy consumption can decrease peak loads and improve energy efficiency. Moreover, decentralized systems are less vulnerable to major outages since local energy sources can maintain power supply even during failures in the centralized system.

Digitalization should be considered in the context of the transition to the Smart Grid concept (intelligent electrical networks). This concept involves the integration of modern information technologies into traditional energy systems. Such an approach encompasses the implementation of digital technologies that enhance the management, efficiency, reliability, and resilience of electrical networks.

Key aspects of the Smart Grid concept include:

- utilization of sensors, automated control systems, and information technologies for continuous monitoring of the electrical network's status;
- collection and analysis of data on electricity consumption, which enables load forecasting, optimization of energy distribution, and improved energy efficiency;
- implementation of automated solutions for managing electrical networks, including automatic switches and devices for restoring electricity supply after outages;
- creating conditions for active consumer participation in energy consumption management, particularly through demand response systems that help reduce consumption during peak hours;
- ensuring the protection of digital systems against cyberattacks.

This comprehensive approach not only improves the efficiency and reliability of energy systems but also empowers consumers to play a more active role in managing their energy use, ultimately contributing to the overall sustainability of the energy sector.

This, in turn, helps reduce carbon emissions, improve the quality of electricity supply, and promote the integration of renewable energy sources. The formation of eco-economic interests must be closely linked with the environmental management system concerning those areas of activity where clear benefits can be obtained, such as focusing efforts on direct cost savings or ensuring compliance with regulatory requirements primarily associated with significant environmental aspects (Yushchyshyna, 2013).

Energy management is a crucial tool for achieving sustainable development goals, as it facilitates the integration of economic, environmental, and social aspects in managing energy resources. Highlighting the key benefits of energy management for sustainable development, it is essential to note that reducing energy costs will yield significant economic advantages for businesses and households. Decreasing the consumption of fossil fuels and transitioning to renewable energy sources will help alleviate the environmental burden. Additionally, energy management will create new job opportunities in the renewable energy and energy efficiency sectors, enhancing social stability.

#### **4. Development and Implementation of an Energy Management System**

The implementation of an energy management system involves monitoring energy consumption, developing an energy policy, planning new energy-efficient measures, calculating baseline levels of resource consumption, and identifying potential energy savings, among other tasks (SAEE, 2024). However, an energy management system serves not merely as a tool for reducing energy costs but as a strategic initiative aimed at creating a resilient, competitive, and responsible energy system for any given entity. An energy management system is a framework of managerial decisions that establishes energy policy and objectives, sets energy tasks, and ensures the achievement of these goals and tasks (Zamazaieva, 2023).

An energy management system is designed to ensure the rational use of fuel and energy resources in enterprises or municipalities, monitor energy consumption, and optimize energy expenditures. This system can be viewed as a series of measures structured into three levels of development.

Level A forms the foundation for subsequent energy management efficiency, requiring the resolution of administrative and organizational matters, such as appointing a responsible person. This role can be assigned to an existing employee with the requisite motivation and potential, or a new position can be created for a specialist, ideally with technical or construction experience. Key requirements include communication skills and motivation. Additionally, a job description for the energy manager should be prepared, alongside an allocated budget and time for these duties. To enhance energy efficiency and adopt modern technologies, a building

inventory should be conducted to define the energy manager’s scope of tasks. Portfolio analysis can identify facilities with the highest savings potential and assess necessary modernization measures. Strengthening institutional capacity involves continuous improvement of the energy manager's skills (GIZ Ukraine, 2022).

At Level B, detailed monitoring of energy consumption is essential for identifying and correcting issues, including data analysis, tracking changes in consumer behavior, planning energy resource procurement, and preparing reports. Experience indicates that improvements in energy efficiency are often achieved through organizational changes, resulting in energy savings of 3–5% over 1–2 years (USAID HOVERLA Project, 2022).

Level C encompasses a comprehensive approach to energy management, including regular energy audits of engineering systems and building structures, as well as resource consumption analysis (Fig. 3).

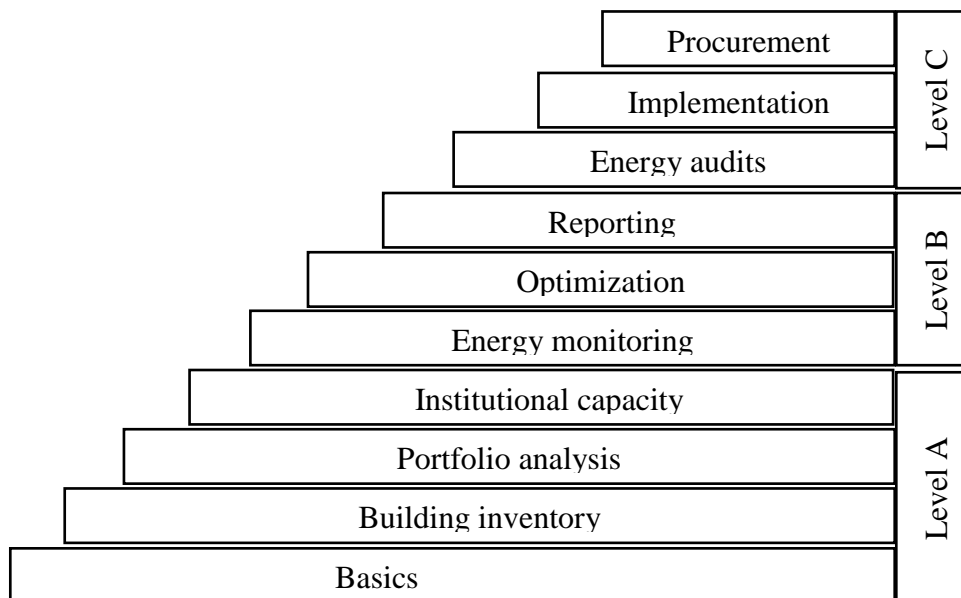


Figure 3. Levels of energy management development

*Source: built on the basis of (GIZ Ukraine, 2022)*

Energy management ensures high transparency and accountability in energy management processes, including detailed reporting and results monitoring. To assess the current state of energy management in Ukrainian cities and united territorial communities (UTCs), energy monitoring, data analysis, and planning are conducted regularly.

A study conducted among members of the Ukrainian Energy Management Association (UEMA) and signatories of the Covenant of Mayors through electronic surveys revealed that 88% of respondents consider the energy sector crucial for the

proper functioning of urban infrastructure and formulate corresponding goals while monitoring their achievement. Furthermore, 68% of surveyed cities have energy efficiency support programs in the housing sector; however, one in five of these lacks adequate funding. When budgetary resources are allocated, the effectiveness of program implementation is primarily assessed formally, based on funding amounts and the number of beneficiaries, rather than on economic benefits.

Only 50% of cities have a dedicated energy manager or energy management department, with 30% of these positions being part of the responsibilities of officials managing other matters. Nevertheless, 85% of cities support the idea of establishing a dedicated energy manager position within local government bodies and believe that legislative regulation of this issue is necessary.

Notably, 93% of surveyed cities conduct energy monitoring, while 7% are in the process of preparing for its implementation. Monitoring focuses on energy resource consumption based on meter readings rather than the indoor climate of buildings. Only one-third of the cities possess a basic set of equipment for rapid building assessments. Additionally, 83% of cities conduct energy audits of public buildings, and 50% have initiated energy certification for public facilities (Association Energy Efficient Cities of Ukraine, 2020).

The results of energy audits are utilized to develop detailed energy-saving plans and enhance infrastructure. Comprehensive programs are implemented to support environmental and energy standards, ensuring compliance with international norms in the energy sector. Additionally, sustainable procurement practices are adopted, which involve selecting energy-efficient equipment and technologies during tenders and purchases.

On August 21, 2018, the new (second) version of the international standard ISO 50001, titled «Energy Management Systems – Requirements with Guidance for Use» (ISO 50001:2018), was officially released. This standard outlines the requirements for establishing, implementing, operating, and improving an energy management system (EnMS).

ISO 50001 is based on a continuous improvement management system model, which is also applied in other well-known standards such as ISO 9001 and ISO 14001. This facilitates the integration of energy management into organizations' overall efforts to enhance quality and environmental management.

ISO 50001:2018 provides organizations with a framework of requirements to:

- develop a policy for more efficient energy use;
- set objectives and targets for implementing this policy;
- utilize data for deeper insights and decision-making regarding energy consumption;
- measure results;



- evaluate the effectiveness of the policy and continually improve energy management.

As practical experience from many EU organizations indicates, the process of establishing an energy management system should align with the requirements of the international standard ISO 50001:2018. This is because the standard governs the operation of the energy management system within organizations and emphasizes the need to analyze internal and external factors that may influence energy performance. Organizations must consider their context to adapt the energy management system to their specific needs. The formation process of the energy management system, in accordance with the implemented provisions of ISO 50001:2018, is illustrated in Fig.4.

Accordingly, the main elements of the energy management system are as follows:

- leadership engagement (active participation of management in energy management is crucial. Leaders should support energy management initiatives and provide necessary resources);
- integration with other management systems (includes integration with quality management and environmental management systems);
- goal setting and planning (establishing clear energy goals and developing plans to achieve them, involves assessing energy aspects and risks that may impact performance);
- monitoring and measurement (encompasses regular checks and data analysis to evaluate progress in achieving goals);
- continuous improvement (entails regular reviews and updates of the energy management system to achieve better results).

The implementation of ISO 50001:2018 enables organizations to establish an effective energy management system that meets contemporary requirements and supports sustainable development by enhancing energy efficiency, reducing greenhouse gas emissions and environmental impact, improving the organization's reputation among consumers and partners, and increasing attractiveness to investors interested in sustainable practices.

Energy planning allows management to develop long-term strategies for the organization's energy policy, particularly concerning the transition to renewable energy sources. It facilitates increased energy efficiency, reduces costs, and minimizes negative environmental impacts. For the effective implementation of energy management, it is essential to carry out a series of strategies related to the monitoring and analysis of energy expenditures and the adoption of energy-efficient technologies. In this regard, training personnel in the principles of energy management is a crucial element for the successful realization of the organization's

energy policy. It promotes more conscious energy consumption and fosters a comprehensive understanding of energy processes and obligations.

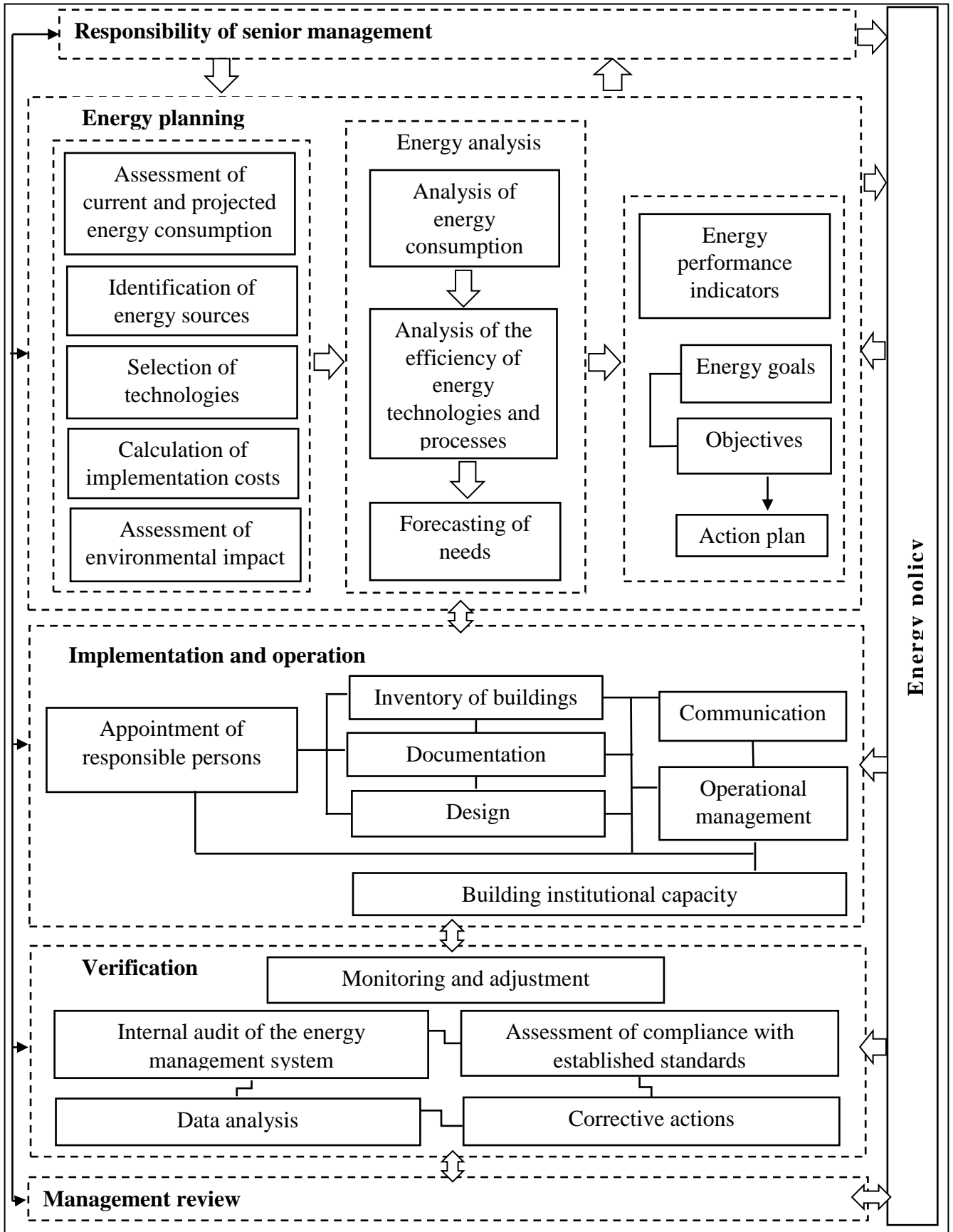


Figure 4. Energy management system

Source: Compiled by the author

When employees understand how their actions impact energy consumption, they become more motivated to participate in energy initiatives. Implementing energy management through training can transform corporate culture by emphasizing sustainable development and responsible resource use.

Energy management enables the examination of various measures to enhance energy efficiency and select those that are most appropriate and will yield the greatest impact. Importantly, these measures do not necessarily have to be costly. Even without significant financial investments, simply by adjusting the energy management system, a reduction in energy consumption of 5–15% can be achieved (SAEE, 2024).

As of today, Ukraine has taken several important steps towards developing energy management systems, particularly aimed at enhancing energy efficiency and energy independence. A number of regulatory acts have been adopted, including the Law of Ukraine on Energy Efficiency (Law No. 1818-IX, October 21, 2021) and the Resolution of the Cabinet of Ministers of Ukraine on the Implementation of Energy Management Systems (Resolution No. 720, July 14, 2023), which establish a legal framework for energy conservation at various levels. Programs such as «warm loans» for homeowners, homeowners' associations (OSBB), and businesses are in place. The European Union and USAID also support energy efficiency projects, particularly for constructing zero-emission buildings. In the long term, these initiatives are expected to reduce energy consumption by up to 50% (EcoAction, 2023).

Energy management systems, which include monitoring and controlling energy consumption, are being actively implemented in government and local self-government bodies. Through collaboration with organizations such as GIZ, USAID, and the EBRD, Ukraine is undertaking projects to modernize infrastructure and train specialists in energy efficiency. Training activities on energy management are being conducted for representatives of businesses and local authorities. Projects are being implemented to modernize municipal facilities, such as schools and hospitals, focusing on optimizing energy consumption.

As a potential EU member, Ukraine aligns its goals with European objectives. Under the European Green Deal, the EU aims to achieve full decarbonization (i.e., reducing greenhouse gas emissions to levels that can be entirely absorbed from the atmosphere by ecosystems or through other methods) in the building sector by 2050 (European Commission, 2019).

Energy management plays a critically important role in the restoration and development of Ukraine's energy sector, ensuring efficiency, sustainability, and the optimal use of energy resources.

## **Conclusions**

Energy management is an integral part of a sustainable development strategy, allowing for cost reductions, improved environmental conditions, and social stability. In light of this, the following conclusions can be drawn:

Energy management aims to optimize the use of energy resources, reducing overall costs and minimizing environmental impact. This is a key step toward achieving sustainable development goals, particularly in resource conservation and emissions reduction.

The implementation of energy management systems enables a reduction in greenhouse gas emissions and enhances the ecological balance of enterprises or organizations. Thus, it supports efforts to combat climate change and contributes to ecosystem preservation.

Energy management stimulates the adoption of innovative technologies to improve energy consumption efficiency, which is foundational for achieving sustainable development. This fosters the emergence of new solutions that not only enhance energy security but also reduce environmental impact.

Enterprises investing in energy management gain competitive advantages in the market through lower energy costs and enhance their reputation as environmentally responsible entities.

Effective energy management helps conserve natural resources for future generations, promoting long-term sustainable development.

Thus, energy management not only reduces costs and improves environmental conditions but also provides a strategic foundation for sustainable development at various levels, from local enterprises to the national economy. The implementation of effective energy management strategies can become a powerful tool for achieving sustainable development goals across all sectors of the economy.

Ukraine is gradually making strides toward improving energy efficiency; however, the full implementation of energy management systems requires more intensive support at all levels, as well as additional investments and technical resources. In the context of war, energy management becomes critically important, as the country faces infrastructure destruction, interruptions in energy supply, and an increasing risk of energy crises. Military actions significantly complicate the management of energy systems while increasing dependence on external energy resources. This compels Ukraine not only to maintain the operation of the energy sector under emergency conditions but also to find ways for its optimization and development.

The main tasks of energy management during the war are: increasing the security of energy infrastructure facilities; transitioning to more resilient and renewable energy sources to reduce vulnerability to external threats and ensure

energy independence; reducing energy costs and ensuring the stable operation of energy infrastructure in crisis situations – rational electricity consumption becomes an additional means in the fight against energy terrorism from the Russian Federation; meeting the energy needs of the civilian population amid armed conflict; collaborating with international partners to gain support and assistance in the energy sector.

The future reconstruction of Ukraine must be based on the principles of energy management, as the country's sustainable development after the war requires the rational use of energy resources and a transition to environmentally friendly and modern technologies. Implementing energy management systems will facilitate the optimization of energy consumption, reduce dependence on fossil fuels, and strengthen the country's energy independence.

In particular, a focus on renewable energy sources such as solar, wind, and bioenergy will contribute to the reduction of carbon emissions, which is crucial in the fight against climate change. Energy efficiency across various sectors—from construction and infrastructure to industry – will help lower costs and enhance competitiveness in the global market.

Investments in modernizing the country's energy system will support economic growth and improve the quality of life for the population. The use of modern technologies for monitoring and managing energy consumption will ensure the stability and security of the energy system, even amid an unstable global economy and potential new challenges.

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## **IMPLEMENTATION OF BUSINESS MODELS AND SOCIALLY RESPONSIBLE ENTREPRENEURSHIP IN THE HOSPITALITY SECTOR BASED ON INCLUSIVE GROWTH AND SUSTAINABLE DEVELOPMENT**

The hospitality sector, which includes the hotel business, public catering, entertainment, and cultural services, plays a key role in the development of the global economy. It significantly impacts regional economic growth, contributes to job creation, and infrastructure development. At the same time, with the growth of tourists and consumers in the hospitality industry, environmental and social issues arise. This calls for the introduction of socially responsible entrepreneurship and the adaptation of business models to ensure sustainable development and inclusive growth.

Today, the hospitality industry shows an increasing engagement with sustainable development concepts and socially responsible entrepreneurship. Sustainable development is defined as managing the total capital of society with the aim of preserving and enhancing human potential. According to the World Bank, sustainable development is based on the interests of individuals and their right to a healthy and productive life, necessitating a socially responsible approach in business activities. In today's market, where more and more consumers prefer eco-friendly and ethical brands, the implementation of business models focused on inclusive growth is essential for ensuring the competitiveness of hospitality enterprises.

Scientific research emphasizes the need for a systematic policy aimed at achieving environmental and socio-economic outcomes through a balanced «human-economy-ecology» triad. This approach requires a comprehensive strategy for sustainable development, considering not only economic impact but also positive effects on employment, income, local budgets, infrastructure development, and small businesses. Our previous research also highlights that sustainable spatial development ensures the effective interaction of social, economic, environmental, and informational elements within the environment, meeting the diverse needs of both present and future generations.

Sustainable development in the hospitality sector involves the adoption of approaches focused on long-term economic, environmental, and social balance. Responsible business practices in this area adhere to the following principles:

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Environmental sustainability. Implementing methods that reduce ecological impact, such as reducing plastic use, conserving water, and introducing alternative energy sources.

- Economic efficiency. Developing business processes that ensure long-term profitability without excessive resource depletion.

- Social integration. Actively participating in local community life, creating employment opportunities for local residents, and supporting local initiatives.

Implementing sustainable practices in the hospitality sector not only improves service quality and reduces costs but also helps build a positive reputation for the business among clients. Guests appreciate being in an environment that adheres to high standards of environmental and social responsibility.

Inclusive growth, as a component of socially responsible entrepreneurship, aims to create conditions for the development of all social strata. This is especially important in the hospitality industry, where inclusivity helps attract a broad range of clients and integrate socially vulnerable groups into economic activities. Hospitality businesses can create jobs, support local community development, and implement programs that improve social labor standards and reduce inequality.

Socially responsible business models in hospitality aim to enhance environmental efficiency and minimize negative impacts on the environment. Through direct and indirect effects, such models contribute to improving the country's balance of payments, increasing foreign direct investments, and developing the consumer market for goods and services. Thus, socially responsible entrepreneurship can positively influence the local economy, promote job growth, and increase income both at the community and national levels.

The implementation of business models based on sustainable development principles provides hospitality businesses with several competitive advantages. They strengthen brand reputation, increase customer loyalty, and build investor trust. Additionally, socially responsible entrepreneurship encourages innovation and the creation of new products and services aimed at reducing environmental impact.

In the context of war and post-war reconstruction, the development of the hospitality sector in Ukraine requires a fundamental revision with a focus on strengthening competitive advantages, increasing service accessibility for different population groups, and improving employment levels. Furthermore, international experience in creating sustainable business models in the tourism and recreation industry is gaining importance, serving as a benchmark for the transformation of Ukraine's hospitality sector. The development of new industry mechanisms requires the implementation of inclusive growth and integration principles, which will

contribute to the socio-economic rebuilding of the country based on sustainable development principles.

Key principles of inclusive development in the hospitality sector during reconstruction:

- Accessibility of resources and benefits. In the post-war period, tourism facilities must be made as accessible as possible to a wide range of citizens. The development of transportation and information infrastructure should support the restoration of tourism and recreational areas, ensuring accessibility for domestic tourists while also stimulating the attraction of foreign visitors, which will contribute to the growth of community income.

- Maximum involvement of the population. It is important to consider the interests of local communities, including internally displaced persons and veterans, integrating them into tourism activities. This includes creating new jobs and providing social support programs to help them adapt to new living conditions and actively participate in the development of the local economy.

- Expanding opportunities for personal growth: Modern challenges highlight the need to improve training and retraining in the hospitality industry to create new prospects for all social groups and promote personal and professional development. Investments in education, skills enhancement, and the creation of new programs will improve service quality and ensure sustainable development.

- Fair distribution of benefits. The recovery of the hospitality sector in Ukraine should include ensuring fair access to tourism services for all population groups, including disadvantaged categories. Social programs and discounts for veterans and internally displaced persons will strengthen social cohesion and improve living standards.

Inclusive growth in the hospitality sector means that all population groups, including socially vulnerable ones, have access to development opportunities and participation in economic activities. This entails equal access to jobs and development opportunities, which can positively impact the economic situation in the region and promote social cohesion. Inclusive growth ensures stable economic benefits and creates a fair environment where everyone has access to the advantages offered by the hospitality sector.

To effectively implement the principles of sustainable inclusive development in the hospitality sector, the legal framework must be adapted to new challenges. This includes:

- Harmonizing Ukrainian legislation in the hospitality sector with European standards and developing legal regulation of tourism and recreational resources.

- Simplifying procedures for small and medium-sized businesses, especially in hospitality, eco-tourism, and cultural tourism.
- Creating a unified state registry of tourism resources for effective planning and coordination of reconstruction efforts.

Additionally, it is important to develop new training programs in the hospitality sector that meet modern requirements and address the specific needs of the post-war period, such as stress resilience, cultural adaptation, and working with veterans. The development of the hospitality sector will contribute to:

- Increasing employment, particularly in regions affected by war.
- Attracting foreign investments to restore infrastructure.
- Supporting local communities by creating jobs and developing the socio-economic environment.
- Forming a positive international image of Ukraine as a country open to cooperation and tourism.

Socially responsible entrepreneurship in the hospitality sector promotes the creation of safe and attractive conditions for guests while positively impacting local communities and the natural environment. It is based on several key principles:

- Providing decent working conditions. Fair pay and safe conditions for employees reduce turnover and improve customer service quality.
- Environmental responsibility. Reducing the negative impact on nature, such as using biodegradable materials, implementing waste recycling systems, and optimizing energy consumption.
- Supporting local communities. Involving members of local communities in hospitality work and using local products in restaurants and hotels.
- Ensuring accessibility. Adapting infrastructure and services for people with disabilities and other social groups.

Socially responsible entrepreneurship in the hospitality sector positively affects the business reputation and helps build lasting relationships with customers. Such businesses become models of sustainable operations that adhere to the principles of inclusive growth and contribute to the overall development of the region.

Implementing business models in the hospitality sector that follow the principles of socially responsible entrepreneurship and inclusive growth is an important step in achieving sustainable development. Focusing on long-term environmental, economic, and social goals allows businesses to reduce their negative environmental impact, promote the welfare of local communities, and create a stable economic situation. In turn, socially responsible entrepreneurship in the hospitality sector is a crucial factor in shaping inclusive, sustainable economic growth. By adhering to the principles of sustainable development, businesses can contribute not

only to economic benefit but also to improving living conditions and ensuring service quality that meets modern societal demands.

In our view, ensuring sustainable, inclusive development in the hospitality sector as a dynamic form of international service trade and a highly profitable national economic industry requires the formation of effective and rational interactions among all participants in the tourism and recreational services market based on a comprehensive approach and systematic solutions for developing alternative ways to achieve competitive business advantages in tourism and recreation. This highlights the need to develop modern business models in the hospitality sector – conceptual development models of companies aimed at increasing their profits. Many studies by domestic and foreign scholars have addressed the development of entrepreneurship in the hospitality sector. However, given the new global challenges, demand fluctuations, and increased competition in the hospitality services market during the war and post-war periods in Ukraine, issues related to the use of modern business models in the hospitality sector require more in-depth and thorough research.

The hospitality sector is attractive to business entities because entrepreneurial activities within it are characterized by relatively low initial capital, quick payback periods, growing demand for tourism and recreational services, and high profitability. Despite the availability of resources, the concepts, strategies, and development programs for the hospitality sector in Ukraine have yet to fully realize the country's vast potential for tourism and recreational opportunities in both domestic and foreign markets.

Effective business models in the hospitality sector are designed to ensure the stable development of the industry by aligning economic, ecological, and social aspects of operations. This can include optimizing resources, responsible personnel management, and involving local communities in the operation and development of businesses. The key principles of building such business models include:

- Economic stability. Ensuring steady income from operations that contribute to the overall development of the company.
- Environmental responsibility. Minimizing the negative impact on the environment through reduced energy consumption, waste reduction, and the implementation of eco-friendly materials and practices.
- Social responsibility. Creating conditions that consider the interests of both employees and clients, promoting the development of local communities.

In the hospitality sector, business models must meet the demands of modern society, where there is an increasing need for responsible practices focused on environmental protection and adherence to sustainable development principles.

A business model is considered a methodological tool that helps understand how a company generates revenue. It represents the way a business is organized within a specific industry, reflecting the economic logic of the company's activities by explaining how new products, technologies, and organizational innovations create value for customers, shareholders, and partners while ensuring profitability. From the perspective of business model development in the hospitality sector, it defines how a company creates value for consumers and gains economic benefits from it.

Today, the term «business model» has various interpretations due to different approaches to its definition. Researchers consider it as: a process of actions aimed at creating value through the use of favorable conditions and opportunities; a system that reflects the specific actions a company takes, how and when they are implemented; a value chain that links resource provision with the ultimate economic result; a development story of a company that explains how the enterprise works and how it creates different types of value, such as economic, social, and more.

The business model serves as the logical foundation for entrepreneurship in the hospitality market, covering the entire organizational structure of the business, determining business methods, and promoting the creation of competitive products and services. It reveals the methods, tools, and configuration of resources that a business uses to select and retain customers and differentiate its offerings in the market.

Among the tasks that a business model solves in the hospitality sector are the following:

- Creating a coherent concept of the enterprise's operations. This involves ensuring a logical structure for organizing the business and communicating it to all stakeholders.
- Demonstrating economic attractiveness. This includes creating presentation materials to attract investors, highlighting competitive advantages and investment value.
- Identifying key performance indicators. These indicators serve as the basis for justified management decisions and the implementation of innovations.
- Optimizing management based on strategic and tactical decisions. This supports the company's strategy from the perspective of maximizing customer value.
- Evaluating investment attractiveness. Monitoring changes in both internal and external environments to respond timely and adjust the strategy.

The hospitality sector has unique characteristics in the creation of value chains, as the quality of service depends on the complex use of various resources and the participation of many stakeholders. The value of a hospitality service for the customer is achieved through the networked interaction of resources such as physical infrastructure, human resources, logistics, and information flows. If any of these are

missing, the overall value of the final service is reduced, which necessitates an integrated approach to building the value creation chain.

The effectiveness of a business model in the hospitality sector largely depends on the well-established interaction between different organizations within a unified business system. Such a business system is formed by a group of interdependent participants whose interests are aligned and directed towards achieving a common goal. This ensures a comprehensive approach to satisfying customer needs, optimizing resources, and improving service quality.

The formation of inter-organizational interaction within a business system requires considering the relationships between various links in the value chain, from resource suppliers to end consumers. A balanced and coordinated system enables the creation of a competitive product that meets the demands of modern clients and contributes to the economic benefit of all participants.

Thus, the business model in the hospitality sector functions as a coordinator, aligning and integrating the interests of the company, customers, partners, and local communities, allowing for effective resource management and the achievement of long-term sustainable development.

The development of business models in Ukraine's hospitality sector during wartime and in the post-war period is highly relevant and requires rethinking traditional approaches to business organization. The war has not only destroyed significant infrastructure but has also drastically shifted consumer priorities, population mobility, and economic opportunities, forcing hospitality businesses to adapt to these new conditions. In the post-war period, the industry will play a key role in economic recovery, as hospitality drives investment, regional reconstruction, small and medium business development, and employment growth.

Ukrainian hospitality companies have faced several serious challenges due to the war, including:

- Decline in tourism flow. Due to safety concerns, foreign tourists are avoiding Ukraine, and domestic tourism has significantly decreased as people evacuate from dangerous regions.

- Infrastructure damage. Many hotels, restaurants, and other facilities have been damaged or destroyed, requiring substantial investments for reconstruction.

- Shifts in consumer priorities. A significant number of Ukrainians have moved to other regions or abroad, changing the nature of demand for services.

These factors have compelled businesses in the hospitality sector to adapt quickly. Key areas of adaptation include:

- Repurposing and service flexibility. Many hotels and hospitality venues have become centers for displaced persons, volunteers, and even military support,

offering their premises for temporary accommodation or as humanitarian hubs. This has not only generated income but also boosted the social impact of these businesses.

- Utilizing digital solutions. When physical presence became challenging, the hospitality sector actively adopted technology to continue serving customers. For example, restaurants and cafes switched to online ordering and delivery, while hotels implemented booking systems for short-term accommodation for displaced persons.

- Expanding service offerings. In addition to standard services, companies started providing additional support, such as psychological assistance, employment help, and other social services for people affected by the war.

In the post-war period, the hospitality sector in Ukraine will play an essential role in economic recovery and social reintegration. Key directions for business model development in this period may include:

- Innovative service formats. To aid in the recovery of affected regions, hospitality businesses may develop models focused on boosting domestic tourism and providing wellness services to local populations. For example, the development of eco-tourism, rural tourism, and military-historical tours can support economic recovery and strengthen social cohesion.

- Socially responsible entrepreneurship. Socially responsible business models will become especially important, as Ukraine's recovery will require integrating broad sectors of the population. Businesses will focus on employing internally displaced persons, veterans, and other groups affected by the war, offering training and professional development opportunities.

- Investing in infrastructure and reconstruction. Post-war development in hospitality will require substantial investment to restore damaged properties and create new infrastructure projects, including hotels, restaurants, cultural venues, and tourist centers. Attracting investors and implementing government recovery programs will enable modernization of infrastructure, aligning it with contemporary standards of sustainable development and energy efficiency.

- Supporting local businesses. Developing small hotels, family-owned restaurants, and local tourism services will promote economic recovery at the community level, creating jobs and stimulating local economies. Such initiatives will help build stable business models that address the needs and specific characteristics of each region.

- Development of public-private partnerships. Successful recovery in the hospitality sector will require close collaboration between the government and private entrepreneurs. Government support in the form of funding, tax incentives, and special recovery programs will accelerate industry reconstruction and attract international investment.

The hospitality sector in Ukraine faces immense challenges due to the war but holds powerful potential for recovery and growth in the post-war period. Developing new business models adapted to wartime conditions and addressing the needs of affected populations will allow businesses to not only sustain their operations but also make a significant contribution to Ukraine's economic recovery. In the post-war period, the hospitality sector will become a vital avenue for investment attraction, job creation, and community development, fostering societal integration and restoring the nation's economic stability.

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**ANALYTICAL AND INFORMATION  
SUPPORT FOR MANAGEMENT  
DECISION-MAKING**

## **ANALYTICS IN DIGITAL MARKETING: THEORETICAL AND PRACTICAL ASPECTS**

In today's market conditions, marketing analytics is key in forming and implementing effective marketing strategies. However, despite a significant amount of research in this area, the essence of marketing analytics and its impact on brand planning and communication remains insufficiently studied. This complicates the process of making informed decisions and reduces the effectiveness of marketing activities.

Marketing analytics is an important tool that allows businesses to collect, process, and analyze data from consumers, competitors, and the market environment. Its use contributes to a better understanding of the needs and behavior of the target audience, which, in turn, allows optimization of marketing strategies and increases the effectiveness of communications with brands. Insufficient use of marketing analytics tools leads to inefficient use of resources and reduced competitiveness of enterprises.

Important scientific and practical tasks related to this problem are the definition of key aspects of marketing analytics, the development of methodological approaches to its implementation in the processes of planning and brand communications, and the assessment of its impact on the effectiveness of marketing activities. Solving these tasks will help increase the efficiency of marketing activities of enterprises, improve their interaction with consumers, and strengthen their positions in the market.

A systematic review of research and conclusions from marketing analytics is carried out by such scientists as Iacobucci D., Petrescu M., Krishen A., and Bendixen M. (Iacobucci D., Petrescu M., Krishen A., & Bendixen M., 2019).

The role of marketing analytics in highlighting the dynamics of customer psychology to inform marketing decision-making has been studied by foreign scientists (Basu R., Lim W. M. Kumar A., & Kumar S., 2023). The authors emphasize that marketing analytics becomes a powerful tool for capturing psychological nuances, revealing aspects that can be bypassed by traditional marketing, thus expanding the possibilities of effective decision-making in modern marketing strategies.

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Some of the scientific works of domestic scientists are devoted to the peculiarities of marketing activity and the use of analytical tools in wartime conditions. Thus, in the article by O. V. Zhegus and O. V. Ilyashenko, the theoretical foundations and applied tools for the use of marketing analytics are developed to determine the strategic vector of business development, taking into account the prerequisites for the emergence of new business management tasks in conditions of military aggression and new requirements for marketing analytics (Zhegus O. V., Ilyashenko O. V., 2023).

Prospects of marketing analytics based on the use of Big Data are considered in the work of S.F. Legenchuk, T.O. Congestion The authors singled out the main areas of opportunities for the development of marketing analytics: improvement of customer experience management; improved brand positioning; optimization of the marketing budget; increasing the effectiveness of predictive analytics (Legenchuk S.F., Zavalij T.O., 2023).

Marketing analytics researchers use different aspects of business analytics in their research, so the definitions they use also vary.

Thus, according to Hitachi Consulting Group (2005), marketing analytics focuses on coordinating each marketing touch point to maximize the customer experience as customers progress from awareness, interest, and qualification to purchase (Hauser W.J. , 2007).

F. Hermann, G.L. Lilien, and A. Rangaswamy consider marketing analytics through the prism of using technological models that contribute to the use of customer data and improvement of the marketing decision-making process (Germann F., G.L. Lilien, and A. Rangaswamy, 2013).

Also common in foreign practice is the approach where marketing analytics is interpreted as the collection, management, and analysis of data to gain insight into marketing effectiveness, maximize the effectiveness of marketing control tools, and optimize return on investment (Wedel M., P.K. Kannan, 2016).

Domestic scientists A. Shysh, L. Malysenko, and O. Trifonov consider marketing analytics as a method of conducting marketing analysis, which is used by enterprises to obtain information about changes in the marketing environment to improve the management system and increase business potential (Shysh A., Malysenko L., Trifonova O., 2023).

Most researchers emphasize the role of marketing analytics in the collection, processing, and analysis of data (descriptive, diagnostic, prognostic, and recommendatory) to obtain information related to marketing activities, improvement of marketing control, and optimization of return on investment (Wedel M., P.K. Kannan, 2016).

Analyzing the existing approaches to the definition of «marketing analytics», we give our interpretation.

Marketing analytics is a systematic and ongoing process of collecting, processing, analyzing, and interpreting data, which is used to obtain information about market trends, consumer preferences, and the effectiveness of marketing campaigns and strategies, and is used to make informed management decisions, improve the effectiveness of marketing communications of brands, optimize strategies and increasing the competitiveness of the enterprise.

Therefore, the fact that marketing analytics serves as a foundation that provides an information basis for the development, justification, and adoption of marketing and management decisions is undeniable.

Marketing analytics is considered a system of analytical support and evaluation of the effectiveness of the company's marketing activities and the creation of methods for its improvement through the use of special analysis and management tools. Big data can analyze consumer behavior (for example, purchase and order history, click behavior), consumer motivation and communication interactions (for example, web search, web browsing, geolocation), financial data (including sales, costs, prices, marketing statistics), operational data (logistics data, delivery data) to increase the effectiveness of marketing initiatives and create prerequisites for improving the company's marketing policy and marketing strategy (Khyzhniakova N. O., 2022).

Thus, the use of big data has fundamentally changed the approach to marketing analytics, which provides a theoretical and methodological basis for making strategic and tactical decisions on marketing management, and in practical terms - helps companies focus on more flexible production and satisfaction of consumer needs, focusing on understanding their behavior, motivation for making purchase decisions, reasons for changing brand loyalty and identifying the most effective communication channels.

Scientists now consider big data as an important tool that can be used in marketing analytics to formulate new marketing concepts that meet the challenges of the information society. A characteristic feature of big data in marketing analysis is the identification of implicit patterns and hidden trends that increase the effectiveness of marketing decisions.

The results of marketing analysis are often used to develop a company's marketing strategy, adjust or change this strategy, develop short-term plans for production and sales activities evaluate their implementation, and make decisions about products, prices, customers, distributors, etc., as well as to assess the current situation by management the company as a whole. So that changes in the market situation can be systematically modeled and forecasted, recommendations for making effective strategic and operational decisions in management and marketing systems

can be developed, and the results of these decisions can be evaluated in real time based on modern computer technologies, competent and trained marketing analysts (Babukh I., 2021).

The impact of marketing analytics on effective brand management is considered by S.F. Legenchuk, and T.O. Zavaliy, who note that the integration of analytical tools based on Big Data allows for deep insights into consumer preferences, behavior, and needs. This provides more accurate audience segmentation, and personalization of marketing messages and improves the effectiveness of advertising campaigns. The authors emphasize that the use of Big Data helps to make informed decisions in the field of marketing and allows to adapt of branding strategies in real time, which is critical in the dynamic conditions of the modern market. Thus, marketing analytics based on big data becomes an integral tool for increasing the competitiveness and sustainability of brands in the digital era (Legenchuk S.F., Zavaliy T.O., 2023).

The purpose of marketing analytics is to obtain information on market trends, consumer preferences, and the effectiveness of marketing campaigns to make informed management decisions.

The tasks of marketing analytics include:

1. Systematic search for sources and collection of data on market trends, consumer needs, competitors' activities, and other aspects of marketing analysis.
2. Selection (development) of appropriate technologies and tools for data collection, processing, and analysis.
3. Preparation of data for analysis by their systematization, grouping, and application of other statistical methods.
4. Development of reasoned and substantiated proposals and recommendations by the obtained results of the analysis.
5. Establishing regularities, correlations, and cause-and-effect relationships and identifying the impact of processes and phenomena on the changes they cause.
6. Use of modern digital technologies, such as big data, artificial intelligence (AI) and machine learning.
7. Development of forecasts, predictions of the future, and development of solutions that allow the enterprise to develop innovatively, dictate conditions on the market, form new trends, and strengthen its leadership positions.
8. Analytical support of marketing planning to determine the strategic and tactical directions of the company's development.
9. Ensuring effective marketing communications to achieve company goals and build a strong brand.
10. Using digital marketing tools to attract and retain customers, analyzing the effectiveness of advertising campaigns, and optimizing marketing costs.

11. Ensuring adequate interpretation of data and preparation of analytical conclusions to substantiate management decisions and develop a marketing strategy.

Ensuring business sales and income in modern conditions requires timely adaptation of goods, services, and services to new consumer needs, intensifying promotion efforts through offline and online platforms, integrating digital technologies into marketing strategies, using relevant advertising messages with the appropriate "tone of voice", carefully study the target audience, apply a personalized approach and choose the right communication platforms (Zhegus O. V., Ilyashenko O. V., 2023). It is also important to emphasize the values and benefits of the product for a specific target audience. Small business and startup strategies should be based on digital marketing, critical analytical thinking, proactivity, and openness to change. Successful marketing requires creativity, the ability to innovate, and the use of advanced analytical tools. Constant movement and changes in business processes, products, and marketing are a response to global transformations and evolutionary development.

To obtain objective and reliable information that meets business needs in conditions of uncertainty and dynamic changes, modern tools and technologies of marketing analytics are necessary.

Several factors influence the process of marketing analytics.

1. Technological changes. The rapid development of technologies, new software solutions, and analytical tools affect the methods of data collection and processing, as well as the accuracy and speed of analytical processes. As an example, it is worth citing the emergence and use of artificial intelligence and machine learning for predicting consumer behavior and processing large data sets.

2. Availability of data. The amount and quality of data available for analysis directly affect the accuracy and reliability of analytical conclusions. The sources of their acquisition are also expanding, for example, data from social networks, data from CRM systems, and data from web analytics in digital marketing.

3. Consumer behavior. Changes in consumer preferences, needs, and behavior determine which aspects should be paid attention to when conducting analytics. The action of this factor caused the need to analyze the behavior of buyers in online stores, social networks, and their use of mobile applications and chatbots.

4. Economic and socio-cultural factors. The general state of the economy, inflation, unemployment, and purchasing power affect consumer spending and priorities, which should be taken into account in marketing analytics. It is also worth considering cultural trends, and changes in societal values and preferences when determining which messages and approaches will be most effective in engaging with target audiences.

5. Communication technologies. The emergence of new platforms and channels of communication between brands and their customers determines the need to use modern tools of marketing analytics, which will help determine which channels are the most effective to use for marketing campaigns.

6. Innovations and trends. Modern trends and innovations in the field of marketing and business significantly change approaches to marketing analytics. For example, the growing importance of personalization in marketing strategies, and the use of augmented reality (AR) in advertising campaigns, require the use of appropriate analytical methods and tools.

Also, the factors that can influence the marketing analytics of the enterprise should include the level of digital transformation of the enterprise and the country.; technological infrastructure (software, analytical tools); qualification and competence of analytical personnel; an organizational culture aimed at making decisions based on data; budget for marketing analytics; legal and regulatory requirements regarding data collection, use, and privacy.

The mechanism and stages of marketing analytics are shown in Fig. 1.

Values and principles in marketing analytics are the basis for creating an effective, responsible, and ethical analytical practice. Key approaches and ethical standards that affect the process of collecting, analyzing, and using data in marketing research. The main key approaches and ethical standards that affect the process of data collection, analysis, and use in marketing research include transparency of data collection methodology; privacy and data protection; ethics; objectivity; simplicity, and accessibility for stakeholders.

As shown in Fig. 1 sequence helps to ensure a systematic approach to marketing analytics and effective use of the received data to make informed decisions. Let's consider each stage in more detail, citing modern digital tools for achieving business goals.

1. Defining the goals and objectives of marketing analytics. At this stage, it is necessary to formulate the goals and objectives of marketing analytics by the needs and goals of the business, the stage of the company's life cycle, and the competitive status. These can be goals related to increasing brand awareness, attracting new customers, increasing sales, etc. At this stage, SWOT analysis, SMART goals, and strategic planning tools (Trello, Asana) are widely used.

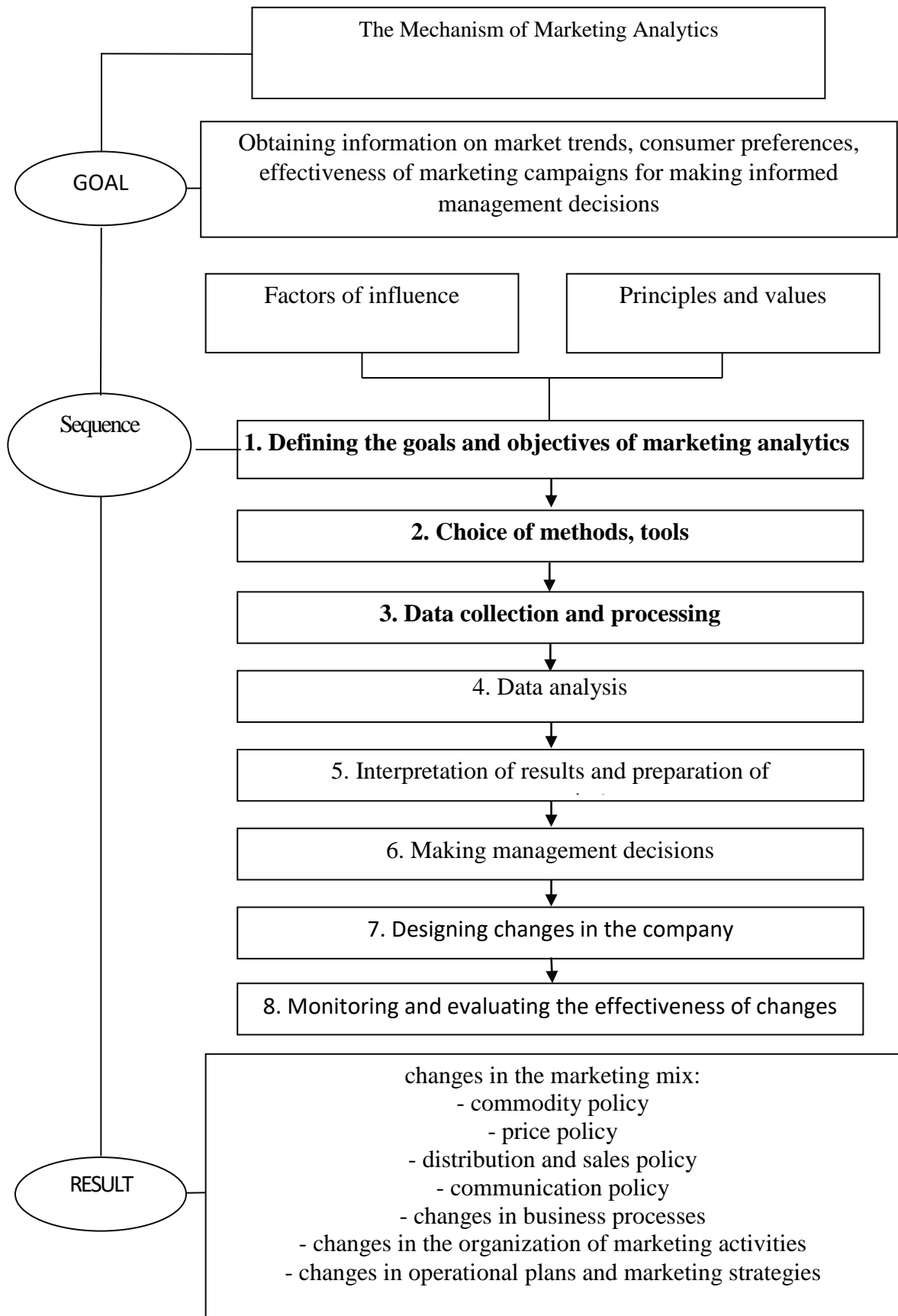


Fig. 1. The mechanism of marketing analytics of the enterprise

Source: developed by the author



2. Selection of methods, and tools. The quality of the obtained data and, accordingly, the accuracy of the management decisions made depend on the correct selection of methodology and tools. This step involves determining the most appropriate approaches for data collection, processing, and analysis that meet specific analytics goals. The choice of methods depends on the nature of the researched data and the tasks to be solved. For example, survey methods, focus groups, or social network analysis can be used to analyze consumer preferences. A/B testing, cohort analysis, or customer lifecycle analysis (CLV) methods can be used to evaluate the effectiveness of marketing campaigns. Alternatively, a combination of quantitative and qualitative methods may be involved to obtain a more complete picture. The choice of tools involves the use of software and technologies that ensure efficient data processing. These can be platforms for working with big data (Big Data), analytical platforms using artificial intelligence and machine learning, CRM systems for tracking interaction with customers, as well as data visualization tools. An important aspect is the integration of these tools into the general IT infrastructure of the company, which allows to ensure consistency and convenience in the use of data.

3. Data collection and processing. At this stage, the necessary data is collected from various sources. It can be both primary data (filling in questionnaires, conducting surveys) and secondary data (analytics of websites, and social networks). They use such tools as Google Analytics, Facebook Insights, survey platforms (SurveyMonkey, Google Forms), and CRM systems (Salesforce, HubSpot). Collected data must be processed, errors corrected, duplicates removed, and prepared for analysis. Excel, Google Sheets, SQL, and ETL tools (Talend, Apache Nifi) are used for this.

4. Data analysis. An in-depth analysis of the collected data is carried out to identify patterns, trends correlations, and cause-and-effect relationships. It is important to choose rational methods and models of data analysis (statistical analysis, regression analysis, cluster analysis, time series analysis, etc.). Analytical tools at the analysis stage are Power BI, Tableau, Looker Studio, R, Python, and specialized marketing platforms (Marketo, HubSpot, and others).

5. Interpretation of results and preparation of recommendations. After the analysis, it is necessary to interpret the obtained results, draw conclusions, and understand what exactly these results mean for the business. Based on the results of the analysis, specific recommendations are developed regarding actions that should be taken to achieve marketing goals. The tools of this stage include Data visualization tools (Tableau, Power BI, Google Data Studio), and specialized platforms for creating reports (Canva, Prezi, PowerPoint, Google Slides).

6. Making management decisions. The management of the company, based on the received recommendations, makes management decisions. These can be strategic

decisions, such as changing target segments, or tactical, such as adjusting the advertising budget. This stage provides a connection between analytical conclusions and practical actions of the company, which allows the effective use of analytics to achieve strategic goals and increase competitiveness in the market.

7. Projecting changes in the company. Recommendations are incorporated into marketing strategies and tactics. This may include updating content, changing advertising campaigns, introducing new communication channels, etc. Project management tools (Asana, Trello, Jira), and automated marketing platforms (HubSpot, Marketo) are used.

8. Monitoring and evaluating the effectiveness of changes. Constant monitoring of implemented solutions and evaluation of their effectiveness allows for making the necessary adjustments and increasing the effectiveness of marketing activities. The digital tools of this stage are Google Analytics, social media tools (Hootsuite, Buffer), and platforms for A/B testing (Optimizely, Google Optimize).

In today's marketing environment, making fast and accurate decisions based on your data is more important than ever to help attract customers and improve the profitability of your marketing efforts.

Any enterprise needs to choose effective tools and technologies for marketing analysis. One of the most important tools is a data integration platform that can help centralize and standardize data so that it is ready for analysis.

Also, to unlock the value of integrated data, it is necessary to be able to analyze it effectively and efficiently to make informed decisions that will contribute to business efficiency.

That is why access to modern tools of marketing analytics is one of the most important priorities in business, which allows optimization of marketing campaigns.

All marketing analytics tools should be divided into 2 categories: operational analytics (Operational Analytics) and strategic analytics (Strategic Analytics) (table 1).

Marketing analytics tools help businesses optimize their marketing activities, increase the effectiveness of advertising campaigns, and develop long-term strategies to achieve competitive advantages in the market.

The choice of a marketing analytics tool depends on specific business needs, budget constraints, and marketer qualifications.

Table 1

## Marketing analytics tools

Types of Marketing Analytics	Operational marketing analytics	Strategic marketing analytics
<i>Appointment</i>	It is used to analyze daily marketing activities and campaigns.	It is used for long-term planning and making strategic marketing decisions.
<i>Application</i>	Includes monitoring the effectiveness of advertising campaigns, analyzing user behavior on the site, optimizing conversions, managing content and social media	Includes market trend analysis, competitor research, market segmentation, demand forecasting, consumer behavior analysis, and marketing strategy development
<i>Examples of tools</i>	Web analytics platforms, social media tracking tools, email campaign management tools, CRM systems	Business intelligence (BI) platforms, Big Data analysis tools, predictive analysis tools, marketing campaign performance management platforms

Source: developed by the author

The use of digital tools is of particular importance at the current stage, which significantly increases the effectiveness of analytics. Digital tools such as big data platforms, analytics software, artificial intelligence, and machine learning enable analytical research to be conducted much faster and more accurately (Shysh A., Malyshenko L., Trifonova O., 2023). They also enable companies to analyze large volumes of data, identify hidden trends, and predict future market changes. As a result, the use of modern digital tools becomes a necessary condition for successful management of marketing strategies. The characteristics of modern digital tools are given in Table 2.

Table 2

## Modern digital tools for marketing analytics

Marketing analytics tools	Essence, features of application
Google Analytics	One of the most popular web analytics tools that allow you to track user behavior on a website, analyze traffic sources, determine the effectiveness of marketing campaigns, and much more. With advanced segmentation, analytics, and data visualization capabilities, this tool allows you to gain a deeper understanding of how users interact with your site and which marketing activities deliver the best results.
HubSpot	A comprehensive platform for marketing automation and customer relationship management (CRM). It offers tools for content management, SEO optimization, social network analytics, email marketing, and much more. HubSpot allows you to integrate different aspects of marketing into one platform, making it convenient to manage all marketing processes and analyze results.

Marketing analytics tools	Essence, features of application
Tableau	A powerful data visualization tool that allows marketers to create intuitive and informative dashboards and reports. Tableau supports integration with many data sources, including databases, cloud services, and other analytics platforms. With flexibility and the ability to visualize large amounts of data, Tableau helps you make more informed marketing decisions.
SEMrush	A comprehensive tool for analyzing SEO, content, social networks, and paid advertising campaigns. SEMrush helps to evaluate the effectiveness of the SEO strategy, track positions in search engines, analyze competitors, and find new opportunities to increase the visibility of the brand on the Internet. The tool also supports the analysis of content and marketing campaigns, which allows you to improve your audience engagement strategy.
Power BI	An analytical tool from Microsoft that allows marketers to create interactive reports and dashboards to visualize data. Power BI supports integration with various data sources and other Microsoft products such as Excel and Azure. With its powerful analytical capabilities and ease of use, Power BI is an excellent tool for analyzing marketing data in real-time.
Hootsuite	A social media management platform that allows you to schedule posts, track content performance, and analyze user activity and social media engagement. Hootsuite supports integration with major social networks such as Facebook, Twitter, LinkedIn, and Instagram, making it an ideal tool for managing multi-channel marketing campaigns.
Looker Studio (earlier Google Data Studio)	A tool for creating interactive reports and dashboards. It allows you to combine data from various sources, such as Google Analytics, Google Ads, YouTube, as well as third-party services. Offers flexible options for data visualization and report sharing, making it a popular choice for data-intensive teams.
Salesforce	A CRM system that also includes powerful tools for marketing analytics. It allows you to track customer behavior, analyze the effectiveness of marketing campaigns, automate customer interaction management processes, and much more. Salesforce also supports integration with other marketing tools and analytics platforms.
Ahrefs	An SEO analysis and optimization tool that allows you to track search engine positions, analyze backlinks, research competitors, and find keywords. Ahrefs also provides the ability to analyze content and determine which articles bring the most traffic. This makes it a valuable tool for building effective SEO strategies.
Mixpanel	A tool for analyzing user behavior on websites and mobile applications. It allows marketers to track how users interact with the product, which features they use, and which events lead to conversions. Mixpanel supports cohort analysis, focusing on user interactions throughout the lifecycle.

Marketing analytics tools	Essence, features of application
Sprout Social	A social media management tool that allows you to plan content, engage with your audience, and analyze the effectiveness of your social media campaigns. Sprout Social also provides detailed analytics reports that allow you to measure the return on investment (ROI) of social media.
Adverity	A platform for integration and analysis of marketing data, which allows you to combine information from various sources, and create unified dashboards and analytical reports. Adverity automates data collection and processing processes, allowing marketers to focus on data-driven analysis and decision-making.
Google Optimize	A tool for A/B testing and personalization of content on websites. It allows you to test different versions of web pages and analyze which one works best to achieve specific goals. Google Optimize integrates with Google Analytics, which allows you to get more detailed data for analysis.
Snowflake	A cloud platform for storing and processing large data sets, which provides scalable analytics and supports simultaneous work with many types of data. Its main advantages are high performance, flexibility in expanding computing resources, and the ability to integrate with other BI platforms, such as Tableau and Power BI. Snowflake allows companies to effectively analyze large amounts of data in real-time, which is important for strategic decisions in marketing.

Source: created by the author based on familiarization with the functionality of the named platforms and applications

Power BI, Tableau, Looker Studio, and Snowflake were chosen to benchmark marketing analytics tools. This choice is justified by their popularity and wide use in marketing analytics. Table 3 reviews the most popular marketing analytics solutions, each with its own unique features benefits, and limitations.

Marketing analytics tools help companies effectively use data to make informed decisions. The main areas of use of these tools include:

- systematic collection of data from various sources, including online and offline platforms, social networks, websites, and CRM systems;
- automation of the data collection process, which reduces the time and effort required to obtain relevant information;
- conducting various types of analysis, such as market segmentation, consumer behavior analysis, competitor analysis, and trend forecasting;
- detection of patterns, correlations, and cause-and-effect relationships in the data based on the collected information;

Table 3

## Modern marketing analytics tools

	Power BI	Tableau	Looker Studio	Snowflake
For which companies it is suitable	Enterprises looking for a business intelligence platform to make data-driven decisions through interactive reports and dashboards.	Data-rich companies focus on visualizing information to understand the business.	Businesses seek an easy-to-use yet powerful business analytics solution to make statistical data available to all stakeholders.	Innovative companies that seek to develop their analytics programs and use artificial intelligence and machine learning for deeper data analysis.
Features of application	Integrates with Microsoft 365 tools like Excel, Teams, and SharePoint to easily share dashboards and reports between teams.	Reports can be discussed, and a presentation mode allows users to share interactive visuals.	Reports can be shared via URL, embeds reports into other applications, and delivers automated delivery to interested parties.	Securely share data between teams to enable enterprise-wide collaboration.
Strengths	Convenient, easy to use, integration with the Microsoft ecosystem. A rich set of functions for data analysis and creation of visualizations.	Extensive data visualization capabilities, and real-time analysis capabilities. High-speed processing of large volumes of data.	Interactive visualizations, template reports, and integration with the Google Workspace ecosystem. Support for personalization of reports and panels. Ability to easily collaborate on reports.	Scalable data infrastructure, easy integration of machine learning models, and the ability to create custom analytics programs for unique business intelligence.
Restrictions on use	It can be difficult to learn for users without prior experience with analytical tools. Data limit when using the free version.	A complex interface may require significant learning time. Limited interactivity. The cost can be high for small businesses.	Less functionality and customization options compared to other tools. Slow when working with large amounts of data. Limited integration with some external data sources.	Setup requires involvement from IT and infrastructure teams. Does not provide native visualization tools.

Source: based on materials from the Adverity platform (Iryna Prevalova, 2024)

- the ability to create interactive and dynamic visualizations that facilitate the understanding of complex information, help identify key indicators and trends, and present data in an easy-to-understand format;

- supporting the process of developing marketing strategies and plans, providing an analytical basis for decision-making;
- evaluating the effectiveness of marketing campaigns, identifying weak points and optimizing resources;
- analyzing the effectiveness of advertising campaigns, determining the most effective communication channels and adjusting the strategy based on the received data, ensuring the possibility of personalizing marketing messages for different audience segments;
- monitoring of brand reputation, analysis of customer reviews, and determination of the level of consumer satisfaction;
- analysis of the effectiveness of digital campaigns, including SEO, SMM, PPC email marketing, and other components of digital marketing;
- evaluation of traffic, conversion, ROI, and other key performance indicators of digital initiatives.

Marketing analytics tools are important components of modern business, which make it possible to better understand the market, consumers, and competitors, as well as make informed decisions that contribute to the growth and development of companies and, the scaling of startups (Sak T.V., 2023).

The chosen marketing analytics tool should meet the specific needs of the business.

1. Be compatible with a centralized source of marketing data.
2. Have advanced analysis and customization capabilities according to business goals and KPIs.
3. Be distinguished by a convenient and understandable interface and the possibility of visualization.
4. Conduct real-time analysis and reporting to help businesses make timely decisions based on the most up-to-date data.
5. Have report sharing and sharing features.
6. To ensure economic efficiency and profitability of the use of tools.

Marketing analytics is a systematic process of collecting, processing, and analyzing data to obtain information about market trends, consumer preferences, effectiveness of marketing campaigns and strategies. It is a key element in making informed management decisions, optimizing marketing strategies, and increasing the competitiveness of the enterprise. Modern digital technologies such as Big Data, artificial intelligence, and machine learning are becoming an integral part of marketing analytics. They allow businesses to gain deep insights into consumer preferences, more accurately segment audiences, and increase the effectiveness of advertising campaigns (Sak Tetiana, 2023).

Marketing analytics provides enterprises with an information basis for developing and correcting marketing strategies and adapting to new market conditions and changes in consumer behavior. It also helps to build effective communications with the target audience, which increases brand recognition and loyalty.

The proposed approach to the division of marketing analytics tools into operational and strategic analytics helps enterprises effectively manage brands, optimize marketing activities, and develop long-term strategies that provide competitive advantages in the market.

The marketing analytics process is influenced by several factors, including technological changes, data availability, consumer behavior, economic and socio-cultural changes, as well as innovations and current trends in marketing. Taking into account these factors allows enterprises to make a more accurate analysis and make effective management decisions. In general, marketing analytics is an important tool that contributes to increasing the effectiveness of marketing communications, strengthening brands, and adapting enterprises to new challenges of the modern market.

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## **FORECASTED GROWTH OF THE POLISH ECONOMY IN 2024-2025 AGAINST THE BACKGROUND OF THE GLOBAL RECESSION AND THE RUSSIAN-UKRAINIAN WAR**

In 2024-2025, the Polish economy shows steady growth, despite global challenges and the impact of the war in Ukraine, which is felt both in Europe and the world in general. Although the global economy faces recessionary threats due to high inflation, the energy crisis and instability in financial markets, Poland has been able to avoid significant downturns thanks to adaptation strategies and support of critical industries.

One of the key factors supporting Poland's economic growth is its proximity to Ukraine and its role as an important logistical hub for supporting humanitarian and economic aid. Poland became the leading exporter of agricultural products, equipment and other goods to Ukraine, which increased the volume of its production and stimulated the development of local enterprises. In addition, Poland became home to a significant number of Ukrainian refugees, which, while putting pressure on the social system, led to an increase in demand for housing, food and other services, which revived the domestic market.

Despite a number of positive factors, the Polish economy faces significant inflationary challenges. The high level of inflation is the result not only of external factors, such as rising energy and product prices, but also of internal factors, in particular, increased demand for housing and basic goods due to an increasing population and rising labor costs. The Polish government is actively trying to control inflation through monetary policy and interest rate hikes. However, such measures have a limited effect, since inflationary pressure is partly imported.

State investments in infrastructure, development of alternative energy and digital transformation also played an important role in supporting the Polish economy. The Polish government actively attracts foreign investment, creating attractive business conditions that help diversify the economy. Thanks to this, Poland was able to increase its energy independence and reduce dependence on Russian gas and oil, which positively affected the stability of the country.

Compared to European countries that are heavily dependent on energy imports or have strong trade ties with China and the US, Poland has been able to better adapt to changing market conditions.

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Poland's economy has remained relatively resilient to rising global inflation, although inflationary pressures are still being felt. Despite the challenges, the Polish government is successfully using monetary policy to control inflation and stimulate economic growth. In response, the Polish government is considering measures to support the poor.

Overall, the growth of the Polish economy in 2024-2025 is an example of how a country with a flexible economy and responsible policies can adapt to global challenges, continuing to develop, supporting domestic production, diversifying energy resources and strengthening its position on the international stage.

During the preparation of the scientific research, the author considered the latest domestic and foreign publications, among them the following works should be highlighted: A. Kinasevych (2021), A. Rybalta (2021), A. Surdey (2022), O. Artemchuk (2024), N. Volyanskyi (2024), A. Kryzhny (2024), V. Volokita (2024) and many others.

**Presentation of the main material.** Poland's transformation from post-communist to one of the fastest-growing economies in the European Union has been dubbed the “Polish economic miracle».

The political strategies that underpinned this miracle can offer valuable lessons for Ukraine and help it rebuild its economy after the war.

In a full-scale war, Ukraine faces serious challenges: destruction and damage to residential infrastructure, energy attacks, high inflation and mass migration.

To ensure the stability and sustainable development of Ukraine, it is important to develop an effective economic model. Ukraine has the potential to create a strong and competitive economy, and the Polish experience can be key in the transition from the post-Soviet economic system to a modern market economy.

Five main points of success of the Polish economic model can be singled out:

1. "Baltserovych Plan". Structural reforms and privatization.
2. Integration with the European Union.
3. Investments in infrastructure and education.
4. Entrepreneurship and innovation.
5. Management of external challenges (Volyansky N., *October 23, 2024*).

Russian aggression was a shock not only for Ukraine, but also for Poland. In 2022 due to the war in Ukraine, Poland suffered from worsening economic prospects, rising inflation and stagflation. On the other hand, the labor market received a large influx of cheap labor.

During the first three months of military operations in Ukraine, the Polish government allocated about eight billion zlotys (about 1.6 billion euros) for direct and indirect aid. In the early days, all refugees from Ukraine were allowed to stay and work in Poland for 18 months, with free access to the health care system, small

business start-up grants and child benefits of €120 per month (the equivalent of citizens of Poland receive). Poland exempted refugees from public transport fares and issued employment permits. More than 50,000 refugee children study in Polish schools. Direct fiscal costs for these measures amount to about three percent of GDP.

Meanwhile, Poland could receive around €1.4 billion in emergency support from the EU to fund refugee aid, but the country's far-right government complained that much of the money was not new but instead represented transfers from existing EU programmes. That is, the Polish economy has significantly underperformed in foreign European investment.

In March 2022, the European Commission proposed to launch a special aid program worth 3.4 billion euros for member states that accept refugees from Ukraine. Funding comes from REACT-EU, a fund created to help Europe's economy recover from the COVID-19 pandemic.

The negative impact on Polish industry was exacerbated by disruptions in supply chains, about 5% of imports of intermediate goods for Polish manufacturers used to come from Russia. In the mining industry, this dependence was even higher, with Russian intermediate products accounting for approximately half of all imported materials in this industry. In addition, Poland was largely dependent on imports of iron ore from Ukraine. Due to supply disruptions, some Polish enterprises experienced a shortage of raw materials, which made production difficult and created obstacles for the growth of Polish exports.

However, restrictions on exports to Russia, Ukraine and Belarus did not cause serious macroeconomic consequences for Poland. Exports to these countries constitute a small share of the total volume of Polish exports, and there are no particular categories of goods or services in which Poland specializes and which could suffer significant losses.

In the first year of the Russian-Ukrainian war, the real challenge was rising inflation. In March 2022, in retail trade, it rose to a double-digit level for the first time since the late 2000s - 10.9% year-on-year from 8.5% in February. This was primarily due to a sharp rise in gasoline prices (up 33.5% year-on-year compared to 11.1% in February).

Back in January 2022, the government temporarily cut VAT on gas, food and petrol to curb rising consumer prices, while headline inflation fell to an annualized 8.5% in February from 9.4% in January. Food inflation in Poland has increased to approximately 15% by the end of the year due to the impact of rising global prices for agricultural products and the increase in the cost of fertilizers in production.

Inflation only gained momentum with the beginning of the war, as Poland imported more than 50% of sunflower and soybean oil from Ukraine. Containment of

the impact of inflation on real household and consumer incomes could only be achieved through tighter monetary conditions.

In the first year of the Russian-Ukrainian war the influx of refugees increased housing needs on a scale that far exceeded the capacity of Polish construction. In 2020, Poland built 200,000 housing units, which is three times less than the needs of refugees who will decide to stay in Poland until the end of the war.

Given the rapid rise in interest rates, fewer people will qualify for mortgages and lenders will experience additional financial stress, making renting a more affordable option. Accordingly, prices for renting residential premises have increased several times.

According to the EU statistical agency Eurostat, in 2020 the average number of rooms in Polish houses per person was 1.2, which is significantly lower than in the Eurozone, where this indicator reaches a value of 1.9.

Despite the fact that the immediate consequences of the war will negatively affect the growth of Poland's economy in the future, the Polish government expected the action of some compensatory factors.

The government has eased fiscal policy by lowering personal income tax rates, and the influx of Ukrainian refugees will increase spending. At the same time, minor language and cultural barriers made it easier for Ukrainian citizens to enter the Polish domestic labor market. However, Polish analysts point out that the majority of refugees from Ukraine in the last three years are children, women and people over 60 years old, and they need time to integrate into the labor market, but in the medium term, refugees can have a positive impact on Poland's growth prospects. Not all of the refugees will return to Ukraine (Harper J., April 13, 2022).

By 2024, about 8 million Ukrainians left Ukraine (URL: <https://www.ukrinform.ua/rubric-ato/3732355-kilkist-ukrainciv-ta-ih-migracia-za-kordon-cerez-vijnu.html>, October 17, 2024). By the end of September 2024, about 600,000 Ukrainians have temporarily settled in Europe.

Currently, 1.2 million Ukrainians have temporary protection in Germany. In Poland - 970 thousand as of September 2024. Over the course of the war, Poland sheltered more than 1.8 million Ukrainians (A. Zanuda, 10/16/2024).

Prolonged blackouts and the risk of no heating in winter significantly worsen people's living conditions, but they also affect business, reducing economic activity and stimulating migration. In addition, since October 2024, business taxes have increased in Ukraine.

47% of Ukrainians living abroad cite personal safety, the opportunity to get a job or receive financial assistance from recipient countries as the main reason for not returning.

Over the last three years, Western countries, including Poland, have significantly reduced the level of cash assistance or housing payments, introduced regulation of jobs and children's education in schools.

Another factor of the new wave of migrants was the opportunity to realize themselves for those Ukrainians who do not have the opportunity to find themselves in Ukraine, but seek a better fate for themselves and their loved ones in Europe. In addition, Europe has relaxed the rules of employment by profession in certain countries for certain categories of Ukrainian citizens, in particular doctors and teachers, etc.

Only economic growth on the basis of foreign investment, modernization and digitalization of the economic sector, creation of new jobs, which should lead to an increase in the level of welfare of the population, and personal security are the only things that can force migrants to return to Ukraine. The longer the war drags on, the less chance there is to return the working-age population to Ukraine.

In parallel with the growing migration of the population from Ukraine, negative sentiments regarding the influx of refugees are intensifying in Poland itself, because in many cases, the cheap Ukrainian workforce offsets the increase in wages for the Poles themselves. According to data from the Polish public opinion institute CBOS, in 2024, the share of Poles who support the acceptance of Ukrainian refugees fell to 53%, the lowest level since February 2022, when 94% of respondents were in favor of accepting refugees.

In 2022, the level of support for the reception of Ukrainian refugees in Poland remained consistently high — over 80%. However, according to CBOS, the significant drop in support may be due to the so-called "grain crisis." Currently, 40% of Poles express open opposition to accepting refugees, compared to 3% in March 2022.

Men are generally more supportive of accepting refugees, with 60% expressing a positive attitude, compared to 47% of women.

Two-thirds of respondents (67%) believe that the Polish authorities should return men of conscription age to Ukraine, while 22% are against it.

About 51% of Poles worry that Russia might use nuclear weapons against Ukraine, down from 77% at the start of a full-scale war.

Also, 46% of respondents want Ukraine to continue hostilities, while 39% support peace, even if it requires territorial or political concessions on the part of Ukraine (Afonina S., October 11, 2024).

In 2024, the Polish economy finally entered a phase of dynamic recovery, economists predict that Poland's gross domestic product will grow by 4% this year and next (Figure.1.). The acceleration of economic growth in the first half of 2024 was caused by an increase in consumer spending. In the long term, the EU funds

coming to the country, as well as the gradual improvement of the economic situation outside the country, will play an increasingly important role in stimulating the economy.

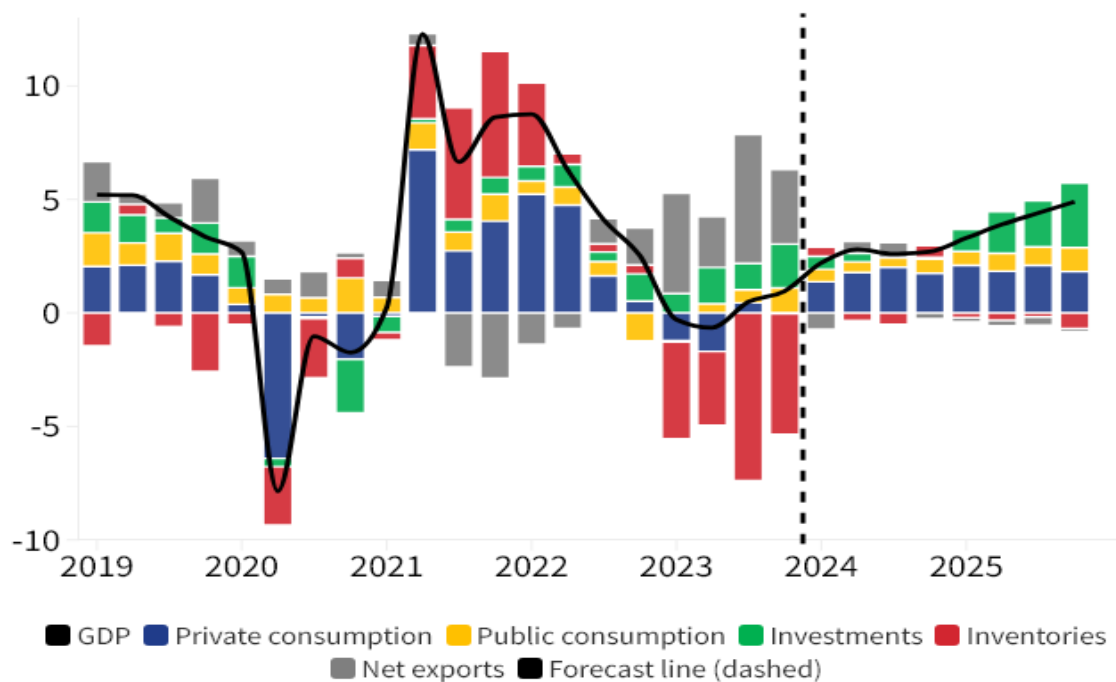


Figure. 1. Structure of GDP growth – PEI forecast(% , y/y).

Source: (Statistics Poland, PEI. URL. <https://pie.net.pl/en/forecasts/>)

According to BNP Paribas bank analysts, this year's inflation reached its peak in March, and by the end of the year price growth will accelerate to 4.5%. At the same time, Polish analysts believe that the growth rate of consumer prices in the second half of 2025 should be within the deviation range of 2.5% +/-1 percentage point. from the inflation target of the National Bank of Poland.

Separate components of economic growth should be considered:

### 1. Consumption should ensure economic growth.

In 2024, economic growth in the country will be driven, first of all, by the recovery of consumption - the result of rapid growth in household incomes, which will increase by approximately 12% in nominal terms.

The growth of income and wages will show the dynamics. Thus, the growth of average wages in the national economy may increase this year by 13.5%. Due to the increase of assistance for persons aged 50+ to 800 zlotys and the valorization of pensions by more than 12%, budget transfers will also increase. As inflation gradually moderates, this will mean a significant increase in household purchasing power. There are expectations that consumer spending will grow by about 59% in real terms in 2024. Such large-scale growth will increase savings by about PLN 65 billion compared to last year, which is equivalent to an increase in the savings rate from about 2.5% in 2023 to more than 5% in 2024.

The Polish Economic Institute provides the following forecast indicators of the development of the Polish economy in 2024-2025 (Table 1.).

Table 1

Quarterly forecast of the development of the Polish economy in 2024-2025.

Details	Q1 2024	Q2 2024	Q3 2024	Q4 2024	Q1 2025	Q2 2025	Q3 2025	Q4 2025
<b>Economic activity (% , y/y)</b>								
GDP	2.2	2.8	2.6	2.7	3.3	3.9	4.4	4.6
Household consumption	2.3	3.1	3.4	3.5	3.5	3.2	3.5	3.6
Public consumption	3.0	2.4	2.1	3.0	3.4	4.0	4.2	2.9
Gross Fixed Capital Formation	4.5	2.3	0.0	0.3	7.1	11.2	12.1	12.4
Exports	-4.6	4.0	4.0	3.2	4.0	3.2	4.0	3.8
Imports	-4.0	3.6	3.2	4.0	4.2	3.8	4.9	4.3
<b>Inflation (% , y/y)</b>								
CPI	2.9	2.9	4.3	4.4	5.6	4.8	3.7	4.3
Core inflation	5.4	4.2	4.6	5.1	4.6	4.0	3.6	3.7
<b>Labor market</b>								
Registered unemployment rate	5.3	5.0	5.0	5.2	5.4	5.1	5.1	5.3
Wages in the national economy (% , y/y)	12.6	12.4	12.4	11.9	8.6	8.0	7.5	7.4

Source: (Statistics Poland, PEI. URL. <https://pie.net.pl/en/forecasts/>)

## 2. Low level of external investment.

The majority of Polish experts are extremely pessimistic about increasing foreign investment in the national economy. Last year's gross accumulation of fixed capital showed persistent trends towards weakening consumer and external demand, increasing by more than 13%. Given the high comparative base, the dynamics of investment in Poland will clearly slow down in 2024, and the extent of the reduction in investment will be largely determined by how effectively Poland will be able to spend the unblocked funds from the European Union.

The Polish economic community notes that a key role for investments in the short term is played by the payment of funds allocated to Poland under the National Reconstruction Plan (NRP), which Poland must use by the end of 2026. By 2024, the country received about 199% of the total amount, i.e. 11.4 billion. euros (which is approximately 49 billion zlotys), but the actual payments to the beneficiaries were much smaller than the promises. Within the framework of «regular» EU funds (cohesion funds) from the Financial Perspective for 2021-2027, where the Polish government also had delays in the process of their use, about 76 million billion euros were saved for Poland. Funds from this source will also "flow into the economy" in 2025, stimulating investment.



There were no signs of growth in the investment activity of national enterprises by the middle of 2024. According to the data of the July «Operational Monitoring», in the economy there is a decrease in the investment activity of enterprises in the 1st quarter of 2024 and a weakening of the investment optimism of enterprises, which was on the rise until recently. At the same time, the number of enterprises interested in starting new investments has decreased, and plans for quarterly and annual changes in the volume of expenditures have decreased. Stimulating business investment activity, necessary for sustained non-inflationary economic growth, still relies on a "catch-up challenge" for both government regulatory action and implementation companies.

Nevertheless, the years 2025 and 2026 will be marked by a significant inflow of funds into the economy from this source, which will lead to a significant acceleration of public investment.

A risk factor for this year's economic growth, in addition to the speed of launching EU funds, is the recession of the European economy. Apart from Germany, the general situation in the EU countries is improving somewhat and, as a result, the external environment of the Polish economy should not hinder this year's high GDP growth rates either.

### **3. Labor costs reduce profitability.**

Households will primarily benefit from the rapid rise in wages, but it can be a cause for concern for businesses. Labor costs on average make up about 12% of the total operating costs of companies, and in 2023 they grew at double-digit rates. Against the background of falling revenues of national businesses in the fall of 2023, this led to a decrease in the profitability of companies as a whole.

Those industries with low production margins, a high share of labor costs, and the prospects for demand growth are not good enough to fully pass on higher costs to the price of final products. Among the sectors that will primarily feel the pressure on their profitability by the end of the year will be producers of metals, electrical equipment and chemical products.

This year's significant increase in the minimum wage is already felt especially in small enterprises and in industries with a relatively low average wage.

### **4. Weakening of inflationary pressure.**

According to experts' estimates, after reaching the bottom in March 2024, inflationary processes in Poland accelerated and by the end of the year will fluctuate at the level of 4.5% in annual terms (Figure. 2.). In the second half of 2025, the annual growth rate of consumer prices will be below the upper limit of the range of deviations from the inflation indicator set by the National Bank of Poland at the level of 3.5%, although it will still exceed 2.5%.

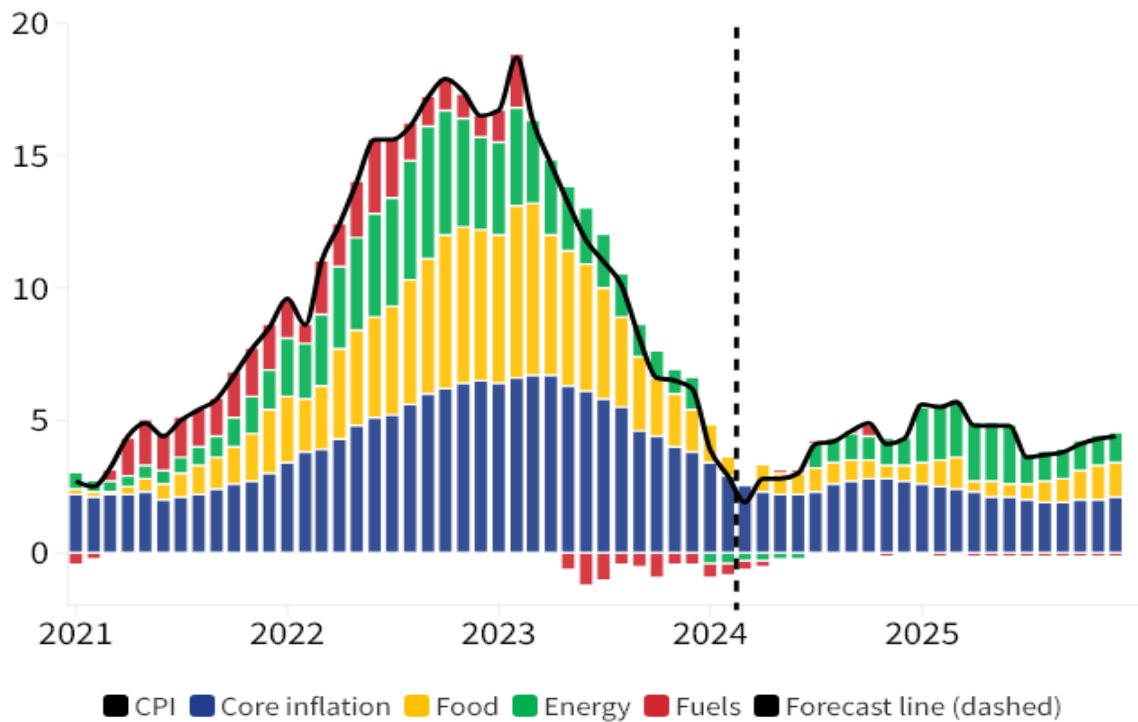


Figure. 2. Structure of CPI inflation – PEI forecast (% , y/y).  
 Source: (Statistics Poland, PEI. URL. <https://pie.net.pl/en/forecasts/>)

In recent months, the inflationary pressure in the Polish economy has weakened significantly. First of all, the drop in inflationary pressure was caused by the decrease in raw material prices and the strengthening of the Polish zloty. However, in the second half of 2024, the trend in the raw materials market changes to the opposite – it will grow. Given the recession in the world economy, a significant increase in raw material prices is not expected, this factor will no longer have a restraining effect on domestic inflation. Against the background of rapid wage growth and the recovery of the economy, this will lead to the fact that the dynamics of prices for consumer goods and services, having reached the bottom in March, will accelerate at the end of the year. This will also be facilitated by the increase in the VAT rate on food products to 5% and the likely increase in electricity prices from July this year.

In the long term, Polish economists see inflationary risks in the combination of rapid GDP growth and high pressure on wages and note that the decision to raise the minimum wage in 2025 may also play an important role in shaping price dynamics.

Over the past two years, wage pressures in the Polish economy have intensified due to annual increases in the minimum wage of 20%. However, it is predicted that in 2025 this growth will be more moderate — from 7.5% to 10%. This should reduce the rate of nominal wage growth next year.

## **5. Lower interest rates at the end of the year.**

As for credit monetary policy, Polish economists believe that the National Bank of Poland will reduce interest rates only at the end of this year, this step is possible only if the value of the zloty strengthens. However, the period of stabilization of the value of money may extend even to the second half of 2025.

The current interest rate is slightly higher than 50%, further reduction of the interest rate is possible only if the inflationary pressure on the economy eases. Lower rates of corporate revenue and earnings growth suggest that monetary and financial conditions may tighten if interest rates remain at the same level. It is important to consider that it takes about six quarters to fully reflect changes in monetary policy. This means that the decisions made at the end of the current year will begin to affect the economy in full only in 2026. On the other hand, a stable economic recovery may convince the leadership of the National Bank of Poland to leave the monetary policy unchanged.

Banking analysts from the National Bank of Poland indicate that the decision to further reduce interest rates is not the beginning of a long cycle of softening of monetary policy. Further steps to reduce rates will depend on both the current economic situation and inflation forecasts prepared by central bank experts. According to the baseline scenario, financial analysts expect the NBP discount rate to be 5.25% by the end of this year and decrease to 4% by the end of next.

## **7. Polish zloty support.**

The monetary policy of the National Bank of Poland is directly related to the pan-European monetary policy. As for the exchange rate, the NBP predicts that the euro will decrease to 4.35 zlotys this summer. Support of the national currency will accelerate economic growth and inflow of funds from the EU. However, there is a risk of increased exchange rate volatility due to the tense geopolitical situation and a smaller-than-expected rate cut in the US.

The correction of the quotation of the zloty against the euro is primarily due to the large inflow of labile short-term capital to Poland. Such capital is not prone to risky operations, so it tends to quickly leave the country.

Therefore, episodic flight of capital from risk can be directly related to significant fluctuations in the zloty exchange rate, especially in a situation when interest rates in developing countries do not fall as quickly as predicted a few months ago (*Jak morze wyglądać Polish economy in 2024-2025. (2024). Economy Podkarpacka. no3(9).*)

## **8. Analysis of retail prices in trade in the first half of 2024.**

The analysis of price changes in retail trade for the first quarter of 2024 proves that the average price increase in April of this year was 2.4% compared to the same period last year, but a number of goods fell in price. According to the quarterly Retail Price Index report, prices fell in five of the 17 product categories tracked in April. In March, a decrease in prices was observed in nine groups of goods, in February - in five, and in January - in four.

The decrease in the number of product categories with a decrease in prices is explained by the restoration of the VAT rate on basic food products. In addition, a year ago, after the record inflation in March, a significant slowdown of its pace was observed in the following months. This means that the April prices of this year 2024 were comparatively lower than those of March, which partially affected the general inflationary dynamics.

In April 2024, as in the previous months, the prices of fat products again decreased by 10.4% compared to the same period last year. In March, the decrease was 22.1% year-on-year, in July - 16.7%, and in January - 21.7%. Consequently, analysts have been observing price declines for several months in a row. However, it is worth noting that the pace of this decline is decreasing, which may indicate the possible end of this trend on the shelves of grocery stores.

The decline in prices continued mainly for vegetable fats, while the prices of butter and other animal fats decreased moderately. In March, rapeseed oil, which is the most popular and widespread in Poland, was about 20% cheaper compared to last year. The current price quotations for canola and canola oil are close to the levels of three years ago, that is, the period preceding the sharp increase in prices in 2021-2022.

During the first half of the current year, rapeseed prices decreased, which was associated with a reduction in the area sown under winter rapeseed in the EU and tighter world imbalances regarding the rapeseed harvest. This, in turn, may lead to higher prices for related products in the long term. In addition, world prices for fats began to show a certain recovery, which indicates a possible slight increase in prices in Poland in the following periods. This creates reasonable grounds for monitoring the development of the price situation in the future.

This product category has provided Poles with real ups and downs over the past few quarters. Prices first rose sharply due to disruptions in the supply of oilseeds from Ukraine as a result of the war, and then fell rapidly due to an increase in the area of oilseeds in Europe. Currently, prices have stabilized, which indicates noticeable changes in annual dynamics. This may indicate that the market is adapting to new conditions and entering the normalization stage.

Observing the dynamics of oil and butter prices, it can be assumed that in the near future, Europe and the world will not witness a decrease in the prices of oil products, but on the contrary, their annual increase will be observed. During the first half of 2024, thanks to the recovery of demand and limited supply, wholesale butter prices in Poland were higher than last year.

According to the Food and Agricultural Organization of the United Nations (FAO), in April 2024 world prices increased by almost 26% compared to the same period last year. At the same time, the vegetable oil price index rose 1% year-on-year, marking the first increase since July 2022. The increase in oil prices is caused, in particular, by concerns about this year's rapeseed crop in the EU. In Poland, this growth is less pronounced due to fluctuations in the exchange rate (Figure 3.).

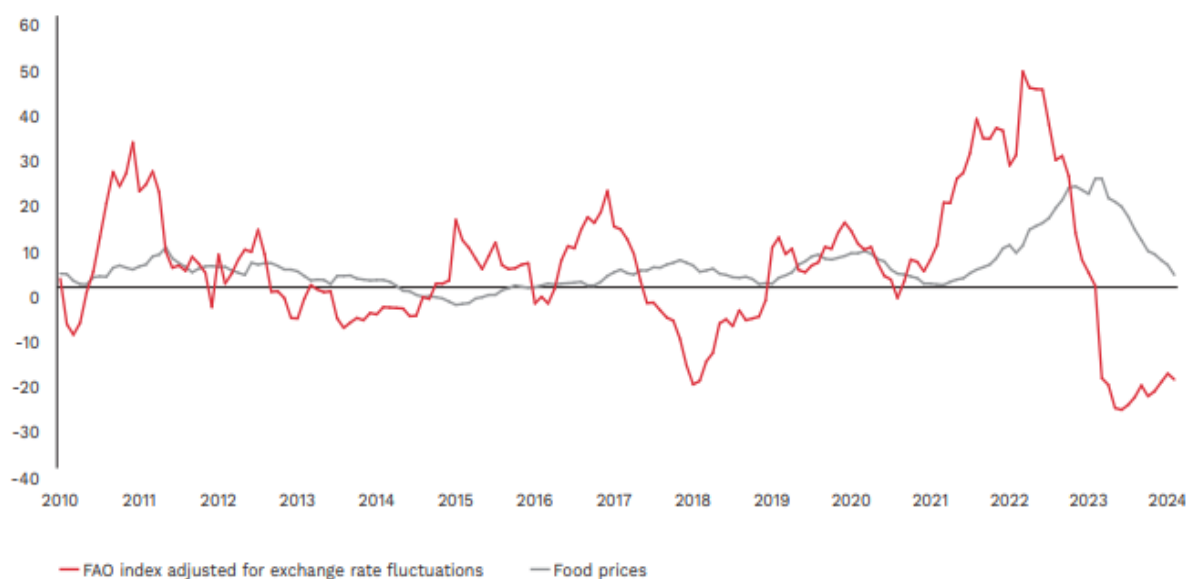


Figure. 3. Domestic and global food prices (% y/y).

Source: (Druchin S., Klucznik M., Rybacki J., Sajnog S., Sulkowski D. (2024), PEI Economic Review: Spring 2024, Polish Economic Institute, Warsaw. P. 18. URL: [https://pie.net.pl/wp-content/uploads/2024/05/PEI-Economic-Review\\_Spring-2024.pdf](https://pie.net.pl/wp-content/uploads/2024/05/PEI-Economic-Review_Spring-2024.pdf))

Vegetable prices are on average 8.3% lower than in the same month of 2023. The FAO report notes that these products were also cheaper year-on-year in March. This indicates a certain trend of lower prices for vegetables, which continues throughout 2024. Thus, there are significant changes in pricing on the vegetable market.

Prices for imported vegetables are several percent lower than last year. Moreover, Polish products also became cheaper. In the spring, as soon as the first harvest of greenhouse crops appeared, this led to another drop in prices.

On the other hand, fresh fruits and vegetables are actively imported to Poland in the spring, mainly from Southern Europe. A year ago, this region suffered from a drought, which led to a decrease in the harvest and an increase in European prices.

However, the situation has improved significantly this year, as the weather problems have become less severe. This had a positive effect on the market and allowed prices to decrease in a category that previously showed significant fluctuations. Thus, in the spring of 2024, a stabilization of prices for vegetables and fruits was observed on the Polish market.

While in Ukraine, on the contrary, high prices were observed for both imported and domestic vegetables and fruits.

However, in the following months, the domestic offer began to gain more and more importance. The high temperatures observed in the spring created the risk of a new drought. This, in turn, led to an increase in prices for domestic fruits and vegetables closer to winter. Bad weather conditions tend to have a negative impact on yields, which can cause price fluctuations in the domestic market.

Moving on to the analysis of food items that have become cheaper, it should be noted that gastronomic products faced a significant drop in prices. The average annual decrease in prices for this category was 7.5%. In March, these goods fell in price by 6.6% year-on-year, while in February the decrease was 4.4%. However, in January, the FAO report recorded a 2.4% year-on-year increase in prices. This indicates that higher prices at the beginning of the year could be related to certain seasonal factors, which later changed under the influence of a general decrease in price pressure on the market.

The decrease in the prices of bulk products, such as cereals, rice and flour, was mainly due to the further decrease in the prices of grains, which are the main raw materials for their production. Although in the spring period of 2024, grain prices on world exchanges began to recover, processing enterprises continued to use the remains of grain purchased at previous lower prices.

Despite this, due to the decrease in the area devoted to wheat in the EU and abnormally rainy weather in France and Germany, the yield of this crop in the next season is likely to be lower compared to the previous one. This may cause a moderate increase in commodity prices. It is also worth considering that the costs of electricity and transportation affect prices not only for bulk products, but also for final production, in particular bread.

Pet food prices also showed a downward trend, averaging 2.1% year-on-year. In March of this year, they fell by 1.5% compared to the same period last year. However, in February there was an increase in prices by 2.9%, and in January they increased by 9.4% in annual terms. Thus, feed price fluctuations are observed, in particular, an increase in January and February, which then changed to a decrease in March.

Pricing in the pet food category is significantly affected by rising production costs. This is especially true of high energy and fuel prices, as well as the growth of

nominal wages and pressure to increase them. These factors may lead to further price fluctuations in this category. Therefore, pricing analysts believe that it is worth more closely following the dynamics of feed prices in future periods in order to understand how the market situation will change and what may affect further prices.

Yes, the real situation on the animal feed market is also due to the base effect, since last year prices reached record values. Because of this, it is now possible to observe a slowdown in price growth compared to last year's indicators, which can create the illusion of stability. However, it should be borne in mind that changes in energy prices, especially in the summer of 2024, may significantly affect this relative stability. If energy prices start to rise again, this could lead to higher production costs, which in turn will affect animal feed prices. Therefore, monitoring these trends is extremely important for predicting future price dynamics (Ceny przywicz w I półroczu roku 2024.(2024).*EconomyPodkarpackano*3(9)).

### **9. Tax relief and financial assistance to the population.**

In addition, from November 1, important changes for millions of Poles will enter into force, the results of which should have a significant impact on their wallets. You should dwell on them in detail.

First, the acceptance of applications for receiving vacations for the payment of contributions to the Social Insurance Fund (ZUS) will begin. According to the rules that come into force in November, entrepreneurs may not pay contributions to social insurance, labor and solidarity funds for themselves once a year for a selected month. This applies to:

- persons entered in the register of the Central Register of Registration and Information on Economic Activity (CEDIG) who conduct individual business activities or have up to nine employees (so-called micro-entrepreneurs);
- and bailiffs, if they meet the conditions.

The benefit does not apply to health care contributions or contributions that the entrepreneur is obliged to pay for other persons, for example, employees, contractors or colleagues.

An entrepreneur or his authorized representative can submit an application for a contribution holiday (RWS) only electronically to PUE/eZUS - only from the payer's account for the month before the selected month of exemption from payment of contributions.

Applications will be processed by ZUS automatically, and all relevant information will be available in the payer's account on PUE/eZUS.

The approximate number of applications for receiving insurance holidays from ZUS for December, which may come this year, is about 2 million. And this is already a significant saving for small and medium-sized businesses.

Secondly, Poland is expanding the network of toll roads for trucks and buses behind Germany. On November 1, the network of toll roads in Poland expanded to new sections. The new rules apply to vehicles weighing more than 3.5 tons and buses. Currently, the country competes with Germany for the first place in transit transportation from East to West.

New sections are mostly extensions of roads that are already tolled. Tolls for passenger cars and motorcycles on road sections under the jurisdiction of the General Directorate of National Roads and Motorways are not planned. This step will significantly save money for car owners, while reducing the time spent on the road.

This measure was planned and announced as one of those that Poland intends to implement within the framework of the National Reconstruction Plan - reform E2.1 Improving the competitiveness of the railway sector (URL:<https://www.wnp.pl/finanse/od-1-listopada-zmiany-ktore-odczuja-miliony-polakow,886483.html>, November 1, 2024).

Thirdly, from November 1, 2024, new amounts of family allowance and care allowance are in effect. The monthly parental allowance is PLN 1,000. As for family allowance, it still amounts to 95 to 135 zlotys per child.

- From November 1, 2024, the new amounts of family allowance and care allowance are in effect.

- The amount of parental allowance will not change and will continue to be PLN 1,000 per month.

- The amount of parental allowance does not depend on the income criterion, which was introduced in Poland on August 15, 2024.

The regulation determines, among other things, the amount of child care allowance, which will not change and will continue to be PLN 1,000 per month net. This benefit is available to people who are caring for a child, but due to their professional activity are not entitled to maternity benefits or maternity benefits. It can be used by the unemployed, students and persons working under a contract.

It should be noted that this was one of the pre-election promises of the current Polish Government. The attitude of the population towards this decision is ambiguous. On the one hand, the majority of low-income sections of the population approve of the increase in social assistance, on the other hand, such a populist move by the Government spins the inflationary flywheel (URL:<https://www.wnp.pl/finanse/dzis-ruszaja-wyplaty-1000-zl-bez-wzgledu-na-dochod,884096.html>, November 1, 2024).

## **10. Growth of Polish exports to third countries.**

As for the foreign economic component, Poland will fix it in 2024a significant increase in the export of Polish products to the markets of third countries (Table 2.).



Table 2

## Dynamics of changes in the main indicators of the Polish economy in 2023-2026

Details	2023	2024	2025	2026
<b>Economic activity (% , y/y)</b>				
GDP	0.2	2.6	4.1	3.2
Household consumption	-1.0	3.1	3.5	2.9
Public consumption	2.8	2.6	4.2	2.5
Gross Fixed Capital Formation	8.0	1.4	11.2	4.0
Exports	-2.0	1.6	3.8	2.9
Imports	-8.4	1.6	4.3	2.5
<b>Inflation (% , y/y)</b>				
CPI	11.5	3.6	4.6	3.5
Core inflation	10.2	4.3	4.4	3.2
<b>Labor market</b>				
Registered unemployment rate	5.1	5.3	5.3	5.2
Wages in the national economy (% , y/y)	12.8	12.3	7.9	6.6

Source: (Statistics Poland, PEI. url. <https://pie.net.pl/en/forecasts/>)

The sharp increase in Polish exports to Ukraine attracts attention the last two years (Volokita V., October 3, 2024).

Yes, a tobacco monopolist Philip Morris International recognized that it is 10% cheaper to import cigarettes from Poland than to produce them in Ukraine. Poland is the main cluster for the production and export of cigarettes to Ukraine, because the country has an additional reserve of employees. The risk of not going to work for a male employee in Krakow is much lower. During the air alert, the lines for the production of finished products in Lviv do not work. In addition, issues related to the supply of electricity, curfew and mobilization activities of the TCC remain relevant in Ukraine. Company employees are not ready to break the curfew, even with special passes. The company seeks to minimize additional costs. The company's revenue for 2023 increased by 10.7% compared to 2022 - to \$35.2 billion, and for the first quarter of this year - by 9.7% to \$8.79 billion. Ukraine accounts for approximately 2% of total sales in natural terms and 1% in cash (Artemchuk O., October 2, 2024).

In 2023, Poland was one of the 11 countries of the European Union that recorded an increase in its own exports, while the EU average at that time was negative and amounted to -2.5%.

In this rating, Poland surpassed all the largest exporters in the EU. Even the war in Ukraine did not stop the growth of Polish exports. With regard to Ukraine, exports simply exploded, which has not been observed for several years. In 2022, it reached 55% interest, and in 2023 another 16%.

Poland can also boast of a significant increase in exports to countries such as the USA, Turkey, Mexico, India, UAE, Kazakhstan and Singapore. In general, the increase in exports in 2023 amounted to more than 30%.

Thus, the share of exports in Polish GDP in 2023 was almost 58% and was higher than in Germany or France (*Tomczak J., October 2, 2024*).

### **11. Economic recovery among the countries of the European Union.**

Changes in the state of the Polish economy should be considered in comparison with the economies of neighboring countries. According to the KPMG Global Economic Outlook for the second quarter of 2024, the global economy will experience a slight slowdown, with GDP growth declining from 2.7% in 2023 to 2.5% in 2024, but then recovering to 2.7% in 2025. This forecast is made against the background of heightened geopolitical uncertainty due to elections in most countries of the world, escalating trade and military tensions in Europe and the Middle East, which may disrupt global economic stability and politics. However, KPMG is optimistic about the future, expecting a recovery in core consumer and business investment after Covid-19 and through the Russian-Ukrainian war.

As for Ukraine, the country's economy faces numerous challenges, including uncertainty about the duration and end of the war, significant damage to energy infrastructure, labor shortages, manufacturing cutbacks, and cyber threats. However, against the background of these difficulties, encouraging factors for economic growth are the prospects for the development of certain industries, such as IT and the defense industry. However, prolonging the war until 2026 plunges Ukraine even further, first of all, into a social and demographic crisis.

Poland's closest neighbors in the EU are Germany and the Czech Republic. Yes, in 2024, Germany is experiencing economic stabilization after a difficult period marked by a small recession and a 0.3% drop in economic output in 2023. The first quarter of this year showed moderate GDP growth of 0.2%, indicating a slow but encouraging recovery. Private consumption, supported by rising real incomes, is forecast to be a key driver of economic activity throughout the year. Inflation, meanwhile, is showing signs of easing, stabilizing just above the European Central Bank's target of 2%, thanks primarily to stabilizing energy and food prices. Business and consumer sentiment are also improving, and economic indices are looking quite upbeat, which could indicate a turning point in the economy. Despite structural challenges such as a shortage of skilled labor (despite significant inflows of migrants) and the need to expand digital infrastructure, Germany's strong economic foundation and ongoing initiatives in renewable energy and digitalization create opportunities for future growth. Artificial intelligence and robotics also open enormous opportunities for Germany to increase productivity and develop new products and services.

From 2024, the Czech Republic entered the path of economic recovery: GDP growth is forecast at 1.2% after a contraction of 0.3% in 2023, and in 2025 - at an even higher level of 3.2%. This growth is driven by significant investment, particularly in equipment, despite a slowdown in domestic demand and a significant reduction in inventories. Slowing inflation, which is forecast to decline from 10.5% in 2023 to 2.4% in 2024, should boost the purchasing power of the population, which will help to revive household consumption, which has been declining for the past two years. Labor market dynamics remain tight, with the unemployment rate rising slightly to 2.8%, but still one of the lowest in the EU. An aging population and a persistent shortage of skilled workers continue to put pressure on wage levels, which, along with an expected increase in the minimum wage, will likely support wage growth. The state of public finances is also improving: the public budget deficit is forecast to decline from 3.7% of GDP in 2023 to 2.4% in 2024, helped by the elimination of energy subsidies and a comprehensive fiscal consolidation strategy. However, structural challenges such as an aging workforce and the need for significant reforms to support high living standards and the country's digital and green transition remain critical challenges facing the Czech economy.

Another neighbor of Poland is Romania, despite the fact that there is no common border between the countries and the country became a member of the EU only in 2007, it follows the strict requirements of Brussels. In 2024, Romania is poised for stronger economic growth, which is forecast to reach 2.7%, largely driven by strong consumption and investment. However, this growth is facing a number of challenges. Significant increases in wages and pensions, aimed at increasing the purchasing power of the population, can exacerbate structural macroeconomic problems, such as achieving budget deficit targets and maintaining competitiveness. Public sector consumption and investment supported by EU funds are expected to remain strong, although housing construction may struggle due to high real interest rates. As for inflation, it is expected to gradually decrease to around 6% by the end of the year, although core inflation remains stably high (*Tsymbal A., September, 2024*).

**Final provisions and proposals.** This study is devoted to the analysis of the economic situation in Poland for the period 2024-2025, emphasizes the stability of the Polish economy in the face of global challenges, in particular the war in Ukraine, high inflation and the energy crisis. The main scientific conclusions that can be drawn from this analysis are as follows:

1. *Resistance to external challenges.* The Polish economy has shown common resilience to global economic challenges thanks to adaptive strategies, in particular, the development of logistics capabilities and the export orientation of the national economy. Proximity to Ukraine as a logistics hub during the crisis ensured the growth of economic activity.

2. *The impact of Ukrainian migration on the domestic market.* The large influx of Ukrainian refugees, although it created social pressure, had a positive effect on the domestic market, in particular, by increasing the demand for housing and services. This shows the importance of taking into account the social aspects of migration flows in economic policy.

3. *Inflationary challenges.* The high level of inflation remains a serious problem for the Polish economy, caused by both external factors and internal economic conditions. The government is actively responding to this challenge through monetary policy, but some dependence on imported inflation remains.

4. *State investments and European funds.* Investments in infrastructure, alternative energy and digital transformation have become the basis for economic development. The involvement of EU funds proved the importance of international cooperation in economic recovery during the global recession.

5. *Diversification of the economy.* Poland has demonstrated successful diversification of its economic sectors, which has allowed it to avoid serious negative consequences of dependence on individual markets such as Russia and Ukraine.

6. *Risk factors.* Forecasts of a decline in foreign investment indicate potential risks to economic growth. Rising labor costs can be another challenge for businesses, especially in low-margin industries.

7. *Socio-economic integration.* The issue of integration of refugees from Ukraine emphasizes the importance of social policy in ensuring stability. The experience of Poland can serve as an example for other countries, in particular Ukraine, in the context of adaptation to new socio-economic realities.

8. *Spontaneous tax changes.* Current changes in tax legislation and social programs, such as tax reductions, will improve the financial well-being of the poor, but may have risks of exacerbating inflationary processes.

9. *Inflationary dynamics.* Forecasts of a decrease in inflation in the second half of 2025 indicate the likelihood of stabilization of the economic situation, but there remains a risk of uncertainty related to foreign markets.

10. *International competitiveness.* The increase in exports to third countries, including Ukraine, shows the improvement of Poland's international competitiveness, despite the challenges of the war and global economic factors.

11. *Political lessons for Ukraine:* The Polish experience of the transition from a post-communist economy to a fast-growing market economy can be a valuable lesson for Ukraine in the context of post-war reconstruction.

12. *Economic adaptation.* In general, the Polish economy demonstrates a high level of adaptation to challenges, which indicates the importance of flexible economic strategies, state support and international integration for successfully overcoming crisis situations.

The Polish economic model demonstrates that a reformist approach, strategic thinking, and a willingness to adapt to global challenges can lead to success. Ukraine should learn from the experience of Poland, especially in the context of post-war reconstruction, directing efforts to reform, human capital development, innovation and integration into the international community.

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## **THE IMPACT OF TERRITORIAL GOVERNMENTS ON THE DEVELOPMENT OF ENTREPRENEURSHIP**

Local and regional entrepreneurship is largely responsible for the economic development of a region. Entrepreneurial growth is simultaneously influenced by various factors. These are both internal and external issues over which the organisation itself and the entrepreneur have no direct control. To improve the competitiveness of the region as a whole, local governments must support local entrepreneurship. They must also create a favourable operating environment for them and an environment that encourages foreign companies to invest in their area, which is a key factor in promoting regional economic growth.

The economic development of any nation and region is greatly influenced by entrepreneurship. Therefore, the state should support entrepreneurship and spread its culture. The state has a variety of tools at its disposal to encourage the development of entrepreneurship. Among them are effective organisations that encourage commercial entities with carefully selected incentives. Local government organisations can greatly influence and stimulate entrepreneurship. For the desire to start one's own business to manifest itself, entrepreneurship requires stimulation and the creation of an enabling environment. This is the task facing local government and beyond. Making business run smoothly or simply not hindering it is the most important activity local government can undertake.

### **The concept and essence of local government governance**

In order to analyse governance in local government units, it is necessary to examine the specifics of governance in the public sector in more detail. The starting point here is the very idea of governance. Several definitions are listed in the currently available literature on the subject, so it is worth including a few to provide context. Characteristically, management is: the activity of causing things, organisations or people to function in accordance with a goal set by the manager<sup>18</sup>, the system of activities that regulate the functioning of a given organisation, in accordance with the goals set<sup>19</sup>, the formulation of the goal of the activity, planning, i.e. organising the course of activities, acquiring and deploying the necessary resources (human and material), i.e. organising the structures and controlling the implementation of the goals.<sup>20</sup>

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<sup>18</sup> *Encyklopedia popularna PWN*, Warsaw 2001.

<sup>19</sup> J. Penc, *Lexicon of business*, Warsaw 2000, pp. 23-47.

<sup>20</sup> R.W. Griffin, *Fundamentals of organisational management*, PWN, Warsaw 2017, p. 82.

Peter Drucker pointed out that although the term 'management' to describe the ability to and understanding of specific processes has been in use for a long time, it is worth remembering that it is in the public sphere that management is more important than in profit-making enterprises. Public life is an important area of diverse political, social and economic issues and as such is exempt from the constraints on action inherent in corporate organisations due to their lack of concern for profitability .<sup>21</sup>

The effective management of a local authority consists of the following elements:

- 1) interactions with the environment in which it is located;
- 2) Authority as a subject of control and direction;
- 3) organisational strategies;
- 4) organisational structures,
- 5) control and management systems,
- 6) monitoring effects .<sup>22</sup>

Public management is the management of the processes of providing public services that meet public needs, regardless of how those needs are organised. According to Barbara Kozuch, public management is "[...] *whether public organisations meet public needs directly by producing goods and services or indirectly through various institutional arrangements, such as subsidising private enterprises or non-governmental organisations that may be direct providers of public services*"<sup>23</sup> . Public governance encompasses the decision-making activities of the management function in public organisations and co-participating organisations in the process of providing public services, oriented towards the efficient use of resources (their own and those of the environment) in order to meet the collective needs of the population on an ongoing and uninterrupted basis through the provision of publicly accessible services.

The essence of management is a unique strategy for allocating resources to achieve specific goals. Coordination is particularly important in the case of public administration. The four functions of strategic management: planning, organising, directing (managing people) and controlling are performed continuously or cyclically as part of the ongoing public management process. Planning is the creation of the organisation's objectives, determining how to achieve them with the necessary resources. Strategic planning has a special significance and specificity, being equally important in public organisations and organisations in the non-profit sector .<sup>24</sup>

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<sup>21</sup> P. Drucker, *Spoleczeństwo pokapitalistyczne*, PWN, Warsaw 2000, pp. 114-120.

<sup>22</sup> A. Noworól, *Basics of management in public administration*, Wyższa Szkoła Administracji Publicznej, Szczecin 2003, pp. 53-54.

<sup>23</sup> B. Kozuch, *Public management. Istota i zakres pojęcia*, "Współczesne Zarządzanie" 2002, no. 2 and Strategic management in public organisations, [in:] *Management in the public sector* , Foundation "Współczesne Zarządzanie", Białystok 2003, p. 31.

<sup>24</sup> J.M. Bryson, *Strategic Planning for Public and Nonprofit Organisations*, Jossey-Bass Publishers, San Francisco 2022, pp. 25-38.



The process of organising consists of grouping the main activities and resources, which aim to establish a set of organisational relationships that define the positions of the various components of the organisation and the procedures for performing these roles. The networking of communication channels between organisations is also of great importance. Another management function - leading, or motivating - involves stimulating the members of the organisation to act towards the achievement of the organisation's goals. This function makes use of specialised techniques and procedures, which we can include: human resources and payroll policies relating to the evaluation and self-evaluation of individuals, employee groups and organisational cells, procedures for filling managerial positions, promoting employees and various techniques for identifying and resolving conflicts within the organisation<sup>25</sup> . Controlling primarily involves ascertaining actual states and comparing them with a reference basis, i.e. accepted benchmark states, in order to determine the level of deviation from planned recommendations, and then introducing managerial actions to correct these deviations. The control function is feedback to the other management functions. It consists primarily in the acquisition by the manager of controlling information on the actual state of the organisation's functioning, in comparing this state with the organisation's objectives, and then formulating recommendations of a motivational, organisational and planning nature and making the necessary adjustments .<sup>26</sup>

The primary way in which public organisations function economically, politically and socially is through their missions. These have a broad purpose that provides the basis for more specific objectives in the ongoing decision-making process at different levels of organisational management. In particular, the formal objectives and missions of both public and non-governmental organisations generally reflect interactions with the environment .<sup>27</sup>

In Poland, there is a growing phenomenon of local government units competing in the sphere of public services. This is most evident in the education system, to a lesser extent in the field of health services. It also applies to the activities of non-commercial (non-governmental) organisations. The principle of competitiveness, in this case, means paying more attention to the needs of customers, offering them choices that take into account their wider preferences and provide a higher level of service. This shift in emphasis in public sector management towards competitiveness and result orientation is achieved in particular by means of:

- "slimming down" government (and local government) administration,

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<sup>25</sup> S. Richards, *Flexibility in Personnel Management: Some Comparisons Between the Public and Private Sectors*, [in:] *Flexible Personnel Management in the Public Service*, PUMA, Paris 2003, pp. 91-125.

<sup>26</sup> B. Kozuch, *Public management in the theory and practice of Polish organisations*, "Placet", Warsaw 2004, pp. 62-63.

<sup>27</sup> Cf. D. Farnham, S. Horton, *Public Managers and Private Managers: Towards a Professional Synthesis?*, [in:] D. Farnham, S. Horton, J. Barlow, A. Hondelghem (eds.), *New Public Managers in Europe*, Macmillan Press Ltd, London 2000, p. 29.

- the delegation of authority and responsibility to lower levels of government and the substitution of co-management (local government units with NGOs),
- to direct decision-making towards missions and stated objectives,
- replacing the separation of government funds with an active search for alternative sources of funding,
- the creation of appropriate standards for the performance of public tasks,
- measuring the effects of NGOs and local government units by the degree of citizen satisfaction.<sup>28</sup>

A specific research area of public management is the management of territories at regional and local level, i.e. the management of local government units. Territorial management, according to Alexander Noworól - is the control of the external and internal systems of an organisation and directing its structures to achieve the objectives set by the manager. The political authority is the entity that manages the territorial organisation.<sup>29</sup>

### **Collective entrepreneurship**

Collective entrepreneurship is listed alongside other aspects, namely:<sup>30</sup>

- entrepreneurial behaviour: spontaneous, evolutionary, ethical entrepreneurship and systemic;
- types of entrepreneurship: registered and unregistered;
- forms of entrepreneurship: internal and external and individual, team and collective and collective;
- places of entrepreneurship: domestic or foreign economy, local or supra-local economy;
- ownership models: organisational private, state and local government entities;
- types of entrepreneurial process: manufacturing entrepreneurship type, commercial entrepreneurship type, service entrepreneurship type;
- organisational and legal forms: company, foundation, fund, association, authority.

The term 'collective entrepreneurship' seems appropriate for specific local government activities, i.e. ventures undertaken from a local perspective. It can be

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<sup>28</sup> A. Gore, *Businesslike Government. Lessons Learned from America's Best Companies*, Government Printing Office, Washington 1997.

<sup>29</sup> A. Naworól, *Fundamentals of management...* op.cit, p. 9.

<sup>30</sup> A. Kożuch, *Institutional forms of supporting rural areas* [in:] A. Kożuch (ed.) *Development of rural areas - theory and practice*, Podlasie Academy Publishing House, Siedlce 2001, pp.47-357.

used interchangeably with local entrepreneurship. Collective entrepreneurship can manifest itself in the following activities:

1) formulating local development objectives, for example improving conditions for business, improving living conditions for residents, improving the image of the local community, using instruments such as land assembly, providing infrastructure, building for speculation, zoning, improving local regulations, organising tourism, improving the aesthetics of the local landscape, conditional sale of premises, restructuring municipal services;

2) supporting and developing local businesses by attracting new firms and external businesses, developing existing businesses and encouraging innovation and entrepreneurship, using tools such as one-stop shops, start-up financing and venture capital, SME support centres, collective marketing schemes, tourism promotion and programming, research (R&D), development incubators, technology and business parks and industrial zones;

3) Development of local human capital by providing vocational training, employment, job creation and retention. Employer-inspired training, preferences for local workers, employment assistance programmes employment, local employment centres, skills bank, training and additional training programmes and additional training, support for young entrepreneurs, support for business start-ups, additional training for low-income people. <sup>31</sup>

The development of collective entrepreneurship depends both on the framework provided by the legal norms and traditions that exist in this area and on the entrepreneurial behaviour of the people who make up the local government. Entrepreneurship in relation to basic local government means the ability to generate new income for the statutory purposes of the municipality, to adapt service provision to the needs and expectations of residents and other stakeholders, and to attract strategic partners and investors. Such entrepreneurship is reflected in increased municipal budget revenues, higher standards of social and technological infrastructure in the municipality, improved quality of social services and more efficient municipal administration.

The essence of a market economy is competition, including between territorial units (municipalities, regions and states). In this case, municipalities compete with each other to attract investors, aid funds from the European Union, preferential loans, etc. Municipal management should aim to create conditions conducive to economic stimulation and development of municipalities.

Currently, most municipalities use a mixed management model. Administrative management predominates, while market management is largely driven by the application of public procurement regulations. As the local government environment

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<sup>31</sup> Ibid.

changes, managerial competence, understood as the ability to create an environment conducive to creative action and to motivate the achievement of specific goals, is becoming increasingly important. This is particularly important in the case of local government, as the implementation of managerial change is linked to the specifics of the organisation.

The need to develop entrepreneurship is an extremely important issue. The practice of public organisations has led to many changes in their management. This is particularly manifested in innovative solutions in public services. Entrepreneurship in the public sector is seen as the ability of public sector organisations to seek, combine and pool resources to create social value. The result of entrepreneurship in public organisations is socially and economically useful work. The concept of entrepreneurship refers to a particular way of doing business, rather than the size or scope of the venture. The essence of this behaviour is innovation - efforts made to bring about intended change at the economic or social level of the organisation. Public organisations need entrepreneurship and innovation as much as businesses<sup>32</sup>. Indeed, entrepreneurship performs many functions: intensive use of resources, especially knowledge and intellectual capital, creation and testing of innovations, blurring of differences between the organisation and the environment<sup>33</sup>. It should be emphasised that the rationale for supporting entrepreneurship includes changes in the organisation's environment, competitive pressures on the organisation, the need to continuously improve the management strategy of organisations in order to avoid stagnation and decline.

Entrepreneurial processes are characterised by: the creation or exploitation of opportunities; the implementation of economic activities that enable the exploitation of opportunities (innovation, economic activities that lead to the creation of new organisations, economic activities that lead to the renewal of existing organisations); economic outcomes and non-economic effects that benefit the entrepreneur and the environment.<sup>34</sup>

In this sense, entrepreneurship is a socially determined process aimed at creative, innovative use of financial, material, human and social capital resources<sup>35</sup>. Entrepreneurship is associated with innovations created by intangible resources and the active attitude of authorities to stimulate the development of

Innovation<sup>36</sup>, on a local scale, is the result of the integration of information and other resources of the local environment open to the outside world. It creates a sound

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<sup>32</sup> Ibid.

<sup>33</sup> A.K. Koźmiński, *Management under conditions of uncertainty*, Wydawnictwo Naukowe PWN, Warsaw 2004, p. 163.

<sup>34</sup> Ibid.

<sup>35</sup> M. Bratnicki, *Entrepreneurship and entrepreneurs of contemporary organisations*, AE, Katowice 2001, p.28.

<sup>36</sup> E. Okoń-Horodyńska, *Institutional structures for innovation in Poland* [in:] E. Okoń-Horodyńska (ed.),

Innowacyjność a rozwój gospodarki Polski - siły motoryczne i bariery, Akademia Ekonomiczna, Katowice.2003, p. 47

process of information management and knowledge development. Innovation results from a way of thinking, reaching for new ideas, daring to change the environment and using proven solutions.

The type of entrepreneurship analysed can be described as public entrepreneurship, oriented largely towards generating social benefits. In other words, it is a process of creating value for citizens by implementing new combinations of resources to exploit social opportunities.

### **Features of entrepreneurial local government management**

Autonomy means defining the objectives, i.e. the needs to be met by the organisation, and determining the tasks, means and deadlines for their implementation. The organs of self-government act collegially. This means that all members of the organisation are equal. Resolutions are adopted by majority vote. The following participate in the municipal governance process: the municipality as a group with legal personality and autonomy, the municipal council as the decision-making body directly elected by the municipality through democratic elections, the mayor as the executive body appointed to implement the council's resolutions, and the municipal organisational units that directly supervise the implementation of their tasks.

Due to the specific nature of the local government's functions, the freedom of action is limited to that indicated by law and is not reserved to other actors in the sector (principle of legality). Local government is characterised by a low degree of autonomy in relation to the private sector, with municipal authorities having the greatest powers. The obligation to fulfil a service role towards the community of residents is also important.<sup>37</sup>

This is the guiding principle of the local government's governance process, and the legitimacy of this process derives from the focus of its activities on the provision of public services to the population. The bundle of core objectives derives from the characteristics that distinguish local government from other organisations operating in the region:<sup>38</sup>

1) are the hosts of the region and deal with all elements of the economy regardless of the nature and ownership of the institutional arrangements;

2) are responsible for the development of the region and are therefore not limited to ad hoc measures, but are also concerned with the creation and implementation of strategies for this development;

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<sup>37</sup> P. Swianiewicz, *Core values of local government and local democracy*, Municipium, Warsaw 2000, p. 87.

<sup>38</sup> A. Kożuch, *Institutional forms of supporting rural areas* [in:] A. Kożuch (ed.) *Development of rural areas - theory and practice*, Podlasie Academy Publishing House, Siedlce 2002, p. 31.

3) carry out the tasks for which they are set up, not only with their own undertakings, but also through independent bodies.

Local government management is oriented towards the development and functioning of the organisations of the local government sub-sector and includes activities aimed at spatial, social and economic structures<sup>39</sup>. This is done taking into account the democratic procedures in force, so that the economic situation of these organisations depends on their efficiency and opportunities for development. One of the most important tasks of local government is to guarantee local development. It is a harmonised and systematic activity (complex of changes) of the community, public authorities and other entities functioning in a given local government unit (JST)<sup>40</sup>. Achieving success and ensuring long-term development requires the following elements: activity - the ability to take action.

Self-governance, by its very nature, involves processes that transcend administrative boundaries. It involves the search for and creation of new institutional forms for mutual trust, partnership and interaction between sectors. Joint partnership management, implemented at the municipal level, enhances competitiveness while taking into account the welfare of the community and is motivated by the introduction of participatory governance.<sup>41</sup>

Local authorities are bodies whose management processes involve all types of resources and whose actions and decisions have a spatial dimension, such as economic zones or land use planning. On the other hand, the rationale of spatial management imposes an obligation on these organisations to coordinate the activities of the different members of the community. In particular, they have to reduce contradictions between the public interest and the interests of organisations and individuals, between current activities and investment activities, etc.

Governance in local government is therefore a process whose primary research task is to improve the functioning of the network of public units subordinate to or supervised by these local government bodies. Its nature therefore derives from the fact that it is carried out by the respective autonomous bodies of local government units (municipal councils), which guarantees the transition from the pursuit of individual interests to the common interests of the stakeholders of the local government unit concerned.

A good example of local government governance is governance in municipalities. Municipalities operate in a monopolistic position. This often contributes to a waste of resources. Therefore, regardless of how they are organised,

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<sup>39</sup> . Wojciechowski, *Management in local government*, Difin, Warsaw 2003, pp. 20-22.

<sup>40</sup> J.J. Parysek, *Gospodarka lokalna w warunkach wolnego rynku i samorządowych struktury społecznych* [in:] J.J. Parysek (ed.), *Rozwój lokalny i lokalna gospodarka przestrzenna*, Poznań 2006, pp. 11-14.

<sup>41</sup> H. Gawroński, *Strategic Management in Local Governments*, Wolters Kluwer business, Warsaw.2010, p. 46.

the services provided by municipalities need to use management practices to measure and improve efficiency.

Governance is the process by which a municipal authority makes decisions and takes action to achieve its objectives effectively, efficiently and efficiently. Planning plays a special role in connection with the uneven development of individual municipalities, the emergence of problem areas and the need to make use of existing development factors.

Collaboration is important in local organisations because the involvement of local authorities motivates work and shapes behaviour. A participatory approach from local partners is needed here. The degree of local involvement depends mainly on cooperation and motivation. Negotiation skills are also important. It is the task of local authorities to create local development, especially policies that support entrepreneurship.

Municipal management is a process that encourages entrepreneurial activity. The expansion of public services and the introduction of modern management tools in CBT determines the efficiency of the municipality.

The rapidly expanding range of public services requires municipalities to be able to anticipate and respond appropriately to public needs, to solve existing problems effectively and to allocate resources appropriately.

The development of entrepreneurship in local government is driven by the need to improve the efficiency and effectiveness of administrative structures at all levels. This results of the continuing shortage of financial resources needed to meet ever-increasing social needs. It is therefore necessary to make better use of existing resources and to find additional sources of revenue. In addition, there is increasing competition from the private sector for certain services, such as public schools, and customer demands for the standard and quality of services provided. Globalisation also brings with it the need to meet the challenges of a civilisation characterised by information, new communication capabilities and a knowledge-based economy. Entrepreneurship in municipalities can be characterised by identifying the characteristics of entrepreneurial management in municipalities, entrepreneurial performance, understood as innovation in the provision of services to the population and residents and supporting the development of SMEs, i.e. individual entrepreneurship and entrepreneurial involvement. Another manifestation of entrepreneurship in municipalities is the implementation of original economic activities aimed at meeting the needs of the local community. This refers primarily to infrastructural activities, but also to raising funds in order to increase budget revenues. Conducting economic activities facilitates the implementation of the

allocative function, the function of construction and development of services and activates the mechanism of competition in the public service sector<sup>42</sup>.

The specificity of municipal entrepreneurship lies in the outward orientation of the entrepreneurial process, and its final result should be the socio-economic development of the territory and the improvement of the inhabitants' quality of life.

Entrepreneurship in municipal government includes, on the one hand, the application of modern methods of managing local government institutions and, on the other hand, the search for and application of an appropriate composition of innovative ways of providing public services, which should contribute to raising the standards of service provision and gaining additional revenue. Among the ways of organising and managing services The literature mentions, among others: privatisation of entities providing municipal services consisting in taking over the ownership rights to assets by private persons; privatisation of municipal services through contracting, i.e. entrusting a given service to a selected contractor on the basis of a contract, concessioning - granting the right to perform services, leasing a part of municipal assets and using a system of vouchers and grants; privatisation of service management - entrusting private entities with the function of managing a given asset; transferring certain tasks to be performed by non-governmental institutions; creating self-service for residents, e.g. in the scope of maintaining green areas, and creating a system of financial support for local communities; establishing a system of financial support for local communities. in the maintenance of green areas, and the transfer of certain investment tasks to municipal associations created under public-private partnerships

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The entrepreneurial process results socially and economically. The strength of the public entrepreneurial process is the result of entrepreneurial management. Taking into account the specifics of the functioning of local government units, the following areas of entrepreneurial management can be identified<sup>44</sup> :

- 1) strategic area - building the organisation's strategy or local development strategy;
- 2) resource area - an orientation towards obtaining resources from outside or outside the sources provided for in the administrative procedures;
- 3) Structural area - seeking to simplify organisational structures, looking for new, more flexible solutions, for example project structures;

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<sup>42</sup> E. Wojciechowski, *Management in local government*, Difin, Warsaw 2003, p. 75.

<sup>43</sup> T. Kraśnicka, *Entrepreneurship ...op.cit*, pp. 68-70.

<sup>44</sup> Ibid, pp. 32-33.



- 4) motivational area - building incentive systems that take into account actual results;
- 5) the area of entrepreneurial culture - encouraging a change in attitudes and behaviour characteristic of the administrative management model;
- 6) growth and development orientation.

Lack of profit orientation and the associated absence of the main performance criterion of profit; political and social criteria that are difficult to measure; lack of market valuation; budgetary origin of funds; difficulty in identifying customers; strong political and social pressures and the need to align the interests of different groups; encouragement of risk-taking and innovation. Lacking incentive systems, these features reflect the heterogeneity of municipal organisations compared to business organisations .<sup>45</sup>

It is much more difficult for public authorities to innovate than for companies. In these organisations, innovation is partly imposed by people. This is for the following reasons<sup>46</sup> :

- 1) basing the business on a budget rather than on performance pay;
- 2) dependence on and a desire to please numerous constituents and a fear of alienating anyone;
- 3) the primary reason for existence is to do good, not an economic activity accounted for according to an input-output calculation.

Entrepreneurship in public organisations is a form of activity of people working in these organisations and can occur as administrative or social entrepreneurship. This entrepreneurship is defined, inter alia, by: a proactive approach to the administration of public goods, a sustained effort to use resources so as to increase not only the efficiency but also the effectiveness of the public sector, a deliberate and organised search for innovative actions in the operation of the and ways of organising the public sector, the process of creating value for citizens through the implementation of new combinations of resources .<sup>47</sup>

The commitment of local authorities to supporting business development is manifested in the shaping of the business environment. It is about involving the local community

in the management process of all municipal entities, based on building partnerships and cooperation. In other words, all residents active in the private, social and public sectors form the municipality as a certain structure .<sup>48</sup>

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<sup>45</sup> T. Kraśnicka, *Entrepreneurship in the public sector. Selected issues and research results*, UE, Katowice 2011, pp. 36-37.

<sup>46</sup> F.P. Drucker, *Innovation and entrepreneurship. Practice and principles*, PWE, Warsaw 2000, pp. 191-192.

<sup>47</sup> T. Kraśnicka T, *Koncepcja rozwoju przedsiębiorczości ekonomicznej i pozaekonomicznej*, AE, Katowice. Kraśnicka, 2002, pp. 158-159.

<sup>48</sup>K. Jaremczuk K. (ed.), *Entrepreneurship in the process of functioning of local government, reports from empirical studies (2)*, WSAiZ, Przemyśl 2004, p. 10.

To summarise the discussion, the key areas of entrepreneurial municipal management and the defining dimensions of entrepreneurship in municipal administration are: creating a culture of innovation, building a municipal development strategy, creating a new institutional order to identify and solve regional problems based on public-private partnerships to create an entrepreneurial climate.

### **SUMMARY**

Every economy is an open system with many actors interacting and supporting each other. The active participation of local governments is crucial for the development of the region. Governments should exert their own influence by facilitating and providing all entrepreneurs with access to information and business advice, widening access to national and regional aid funds, demonstrating the existence of local and regional business financial support instruments as well as encouraging innovation initiative, labour marketisation and economic promotion in the area.

The relationship between local government officials and business owners is central to efforts to achieve sustainable local development. The success of local government units has a significant impact on regional economic development, which is strongly linked to the development of local business. Only a few of the highlighted forms of cooperation between local governments and entrepreneurs appear to be relevant to regional and local development. Despite the fact that they were initiated by entrepreneurs, the development of clusters is strongly influenced by government and local government policies in terms of financial support, and the tools used by local governments to support export activities have a direct impact on the development of local entrepreneurship.

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## ZARZĄDZANIE W SEKTORZE PRYWATNYM I PAŃSTWOWYM JAKO ISTOTNY ELEMENT FUNKCJONOWANIA ORGANIZACJI.

Występuje bardzo wiele definicji zarządzania jedna z nich określa zarządzanie jako<sup>49</sup>: dokładne poznanie tego, czego się oczekuje od ludzi a następnie dopilnowanie, by wykonali to w najlepszy i najtańszy sposób. Zarządzanie jest bardzo złożonym procesem, dlatego trudno wyjaśnić to pojęcie opierając się na jednej definicji. Zarządzanie jest jakby konstruowaniem rzeczywistości z elementów, które są dostępne dla osoby zarządzającej. Jest to celowe podejmowanie decyzji oraz działań przez odpowiednie osoby, które prowadzą do osiągnięcia zamierzonych celów. Termin ten przypomina sztukę, ale jednocześnie jest przedmiotem badań i zostało usystematyzowane w postaci wielu teorii.

Zarządzanie ma za zadanie wykorzystanie jak najlepiej posiadanych zasobów, do których należą<sup>50</sup>:- zasoby rzeczowe,- zasoby kapitałowe,- zasoby ludzkie,- zasoby informacyjne.

Zasoby ludzkie to członkowie organizacji, czyli ludzie pracujący w określonej instytucji. Zasoby rzeczowe to wszelkie rzeczy materialne, jakimi dysponuje dana organizacja. Do tych zasobów należą nieruchomości oraz ruchomości, wszelkie narzędzia i maszyny wykorzystywane do tej pracy. Zasoby finansowe obejmują aktywa w dowolnej postaci posiadane aktualnie lub możliwe do zdobycia w krótkim czasie. Zasoby informacyjne to wszelkie informacje i wiedza, jaką dysponują organizacje. Niektóre z nich mogą być rejestrowane i przenoszone na nośnikach a inne pozostają w pamięci członków organizacji<sup>51</sup>.

Zarządzanie jest działalnością kierowniczą, które realizowane jest przez wyspecjalizowaną kadrę kierowniczą. Zarządzanie może mieć różny zasięg, choć odnosi się głównie do przedsiębiorstw. Zarządzanie przedsiębiorstwem polega na kierowaniu pracą zespołów ludzkich i środków produkcji, aby osiągnąć nakreślone cele gospodarcze w sposób najbardziej efektywny. Jest to proces ciągłego podejmowania decyzji, polegającym na ich przygotowaniu, wyborze jednego z możliwych działań, przekazaniu go wykonawcom oraz kontroli i regulowaniu w toku realizacji<sup>52</sup>.

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<sup>49</sup> R. W. Griffin, *Podstawy zarządzania organizacjami*, Wyd. PWN, Warszawa 2007, s. 36

<sup>50</sup> Tamże, s. 36.

<sup>51</sup> J. Bruzda, S. Marek, *Zasoby i ich znaczenie w działalności przedsiębiorstwa*, [w:] S. Marek, M. Białasiewicz (red.), *Podstawy nauki o organizacji*, Wyd. PWE, Warszawa 2008, s. 134

<sup>52</sup> S. Sudoł, *Przedsiębiorstwo. Podstawy nauki o przedsiębiorstwie Zarządzanie przedsiębiorstwem*, Wyd. PWE, Warszawa 2006, s.165-166

Pojęcie zarządzania występuje również w następujących kontekstach<sup>53</sup>:

- podejmowanie decyzji,
- działanie poprzez innych ludzi,
- wędrówka przez chaos,
- nierobienie nic samemu,
- porządkowanie chaosu,
- redukcowanie niepewności,
- komunikowanie wizji przyszłości,
- animowanie działania zespołów,
- realizowanie swojej woli,
- pomaganie ludziom i zespołom w osiągnięciu sukcesu,
- uzyskiwanie rezultatów poprzez innych ludzi i ponoszenie odpowiedzialności za ich działania,
- niepozwalanie innym na samodzielne robienie czegokolwiek,
- wywoływanie zachowań zgodnych z wolą kierującego.

Zarządzanie jest konstruowaniem rzeczywistości z dostępnych zarządzającemu elementów, takich jak ludzi i relacji między nimi, pomysłów, instytucji formalno-prawnych, środków materialnych i pieniężnych, a także praw do dysponowania nimi. Ogólnym celem każdej organizacji jest przetrwanie i rozwój. Dążenie do przetrwania i rozwój dotyczy nie tylko całych organizacji, ale i również poszczególnych ich części

a zwłaszcza ich organów kierowniczych. Istotą zarządzania jest panowanie nad różnorodnością i przekształcanie potencjalnego konfliktu we współpracę, która zmierza do zapewnienia organizacji rozwoju, dotyczy nie tylko jej wnętrza, ale również partnerów znajdujących się na zewnątrz. Najważniejszymi zewnętrznymi partnerami każdej organizacji są jej klienci, dostawcy, finansiści jak i również administracja różnych szczebli. Jeden człowiek nie jest oczywiście w stanie zająć się tymi wszystkimi relacjami zewnętrznymi, dlatego też powstały różne działy<sup>54</sup>.

W odniesieniu do kierowników zajmujących wyższe szczeble w organizacji mówi się zazwyczaj o zarządzaniu dziedziną lub zarządzaniu funkcją, dlatego też mamy zarządzanie jakością, zarządzanie zasobami ludzkimi oraz zarządzanie finansami. Ważne znaczenie dla zarządzania przedsiębiorstwem ma stabilność otoczenia prawnego jak i również instytucjonalnego. Liczne zmiany, które występują w prawie są poważną przeszkodą w racjonalnym działaniu przedsiębiorstwa. Model zarządzania przedsiębiorstwem może być projektowany, poszczególne jego elementy powinny stanowić jedną spójną całość. Zarządzanie ma

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<sup>53</sup> B.R. Kuc, *Kontrola jako funkcja zarządzania*, Wyd. Difin, Warszawa 2009, s. 108

<sup>54</sup> A.K. Koźmiński, *Zarządzanie teoria i praktyka*, Wyd. PWN, Warszawa 2004, s. 56-58

istotny wpływ na efektywność gospodarowania przedsiębiorstwa. Poprzez sprawne zarządzanie można podwyższać tę efektywność natomiast niesprawne zarządzanie może prowadzić do obniżenia efektywności, co może nawet doprowadzić do powstawania bariery rozwoju. Zarządzanie powinno być przystosowane do obecnych warunków gospodarowania<sup>55</sup>.

Pojawiło się również określenie zarządzania dynamicznego, które charakteryzuje się<sup>56</sup>:

- szeroko rozumianą innowacyjnością,
- adaptacyjność, czyli zdolność przystosowania się do wszelkiego rodzaju zmian,
- większa niż konkurencji szybkość w zakresie reagowania na zmiany pojawiające się w otoczeniu
- efektywność, oznaczająca zdolność uzyskania i utrzymania przewagi konkurencyjnej,
- elastyczność, tzn. zdolność do szybkiego dostosowywania rozmiarów i struktury prowadzonej działalności do rzeczywistych potrzeb.

T. Pszczołowski wskazał podstawowe zasady zarządzania, które mają charakter uniwersalny i można je spokojnie zastosować w każdej organizacji<sup>57</sup>:

1. Zasada jasnego określania celów. Poprawnie sformułowany cel jest warunkiem skuteczności działań, gdyż pozwala na zainteresowanie ludzi wykonywaną pracą.

2. Zasada poprawnego wytyczania zakresów zadań. Poziom trudności zadań powinien być zbliżony do górnego pułapu możliwości człowieka.

3. Zasada realności i konkretności przydzielanych zadań. Realność określa możliwość wykonania zadań przy danym stanie zasobów oraz istniejących warunkach pracy, konkretność określa: co, kto, kiedy i jak ma zrobić.

4. Zasada stosowania racjonalnego podziału pracy. Dzielenia zadań na jednostki składowe, łączenie ich w jednorodne czynności i powierzanie odpowiednio dobranym specjalistom.

5. Zasada koncentracji. Lokowanie jednorodnych działań i czynności w jednym najbardziej odpowiednim miejscu.

### • **Geneza zarządzania**

Teoria zarządzania, jako samodzielna dyscyplina naukowa powstała na początku XX w. Obecna wiedza o zorganizowanym działaniu ludzi została ukształtowana w wyniku nawarstwiania się dorobku różnych kierunków<sup>58</sup>.

<sup>55</sup> S. Sudoł, Przedsiębiorstwo. Podstawy nauki, dz.cyt., s. 166-165

<sup>56</sup> Tamże, s. 167

<sup>57</sup> T. Pszczołowski, Mała encyklopedia prakseologii i teorii organizacji, Ossolineum, Wrocław-Warszawa 1978, s. 290

Biorąc pod uwagę różne koncepcje człowieka, jako kryterium wyróżniania nurtów w momencie powstawania, można wyodrębnić podstawowe trzy nurty występujące w nauce organizacji i zarządzania<sup>59</sup>:

- klasyczny i neoklasyczny (w nurcie klasycznym człowiek był traktowany instrumentalnie, jako bierny wykonawca zadań, na którego należy głównie oddziaływać za pomocą bodźców materialnych),

- behawioralny (nurt ten przyjął koncepcję człowieka społecznego, który mówi, że stosunki interpersonalne są silnym źródłem motywacji zachowań ludzi, którzy dążą do uznania w środowisku pracy, nie kierują się tylko względami materialnym, lecz również emocjami oraz uczuciami. Nurt ten wykształcił stereotyp człowieka samorealizującego się),

- systemowy (nurt ten wprowadził stereotyp człowieka racjonalnego, co oznacza, że ludzie stale podejmują decyzje na podstawie rachunku korzyści i strat. Posiadają zdolność racjonalnego rozwiązywania problemów oraz zdolność uczenia się).

Najwybitniejszym klasykiem naukowego zarządzania był Friderick W. Taylor. To właśnie on, jako pierwszy do zagadnień organizacji zastosował ścisłe metody badania naukowego. Bardzo słynnym badaniem było badanie 600 osobowej brygady ładowaczy w stalowni Bethlehem. W wyniku analizy określił, że głównym czynnikiem wydajności jest narzędzie, czyli w tym przypadku łopata, dlatego, też w następnym kroku poddał ją szczegółowej analizie. Taylor, jako pierwszy wprowadził specjalizację pracy kierowniczej. Podzielił on czynności związane z kierowaniem zakładu pomiędzy ośmiu wyspecjalizowanych mistrzów funkcjonalnych. Wprowadził również zróżnicowany system stawek akordowych oraz namawiał pracodawców, aby wypłacał lepsze stawki bardziej wydajnym pracownikom<sup>60</sup>.

Na podstawie przeprowadzonych badań F.W. Taylor zidentyfikował podstawowe czynniki powodujące niską wydajność robotników, do których zaliczyć można<sup>61</sup>:

- przekonanie pracowników, że wzrost produkcji prowadzi nieuchronnie do wzrostu bezrobocia,

- wadliwy system wynagradzania pracowników, który sprawiał, że w ich interesie było ukrywanie prawdziwych możliwości produkcyjnych,

- nieracjonalne metody pracy stosowane w przemyśle,

- brak zgodności pomiędzy cechami robotników i wymaganiami pracy.

Naukowe zarządzanie według Taylora powinno być oparte na czterech podstawowych zasadach<sup>62</sup>:

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<sup>58</sup> B. Koźuch, A. Koźuch, *Podstawy organizacji i zarządzania*, Wyd. TNWZ, Kraków 2008, s.11

<sup>59</sup>Tamże, s.11

<sup>60</sup> A. Peszko, *Podstawy zarządzania organizacjami*, Wyd. AGH, Kraków 2002, s. 7-8

<sup>61</sup> A. K. Koźmiński, *Zarządzanie teoria i praktyka*, Wyd. PWN, Warszawa 2004, s. 622

1. Zasadzie naukowego opracowania każdego elementu pracy ludzkiej w miejsce metod zdroworozsądkowych.
2. Zasadzie naukowego doboru oraz stopniowego szkolenia i doskonalenia pracowników.
3. Zasadzie współpracy kierownictwa i robotników w celu realizacji naukowych zasad zarządzania.
4. Zasadzie prawie równego podziału pracy i odpowiedzialności między kierownikami i robotnikami w miejsce istniejącego obciążenia pracowników wykonawczych.

Wybitnym przedstawicielem szkoły klasycznej zarządzania był również H. Fayol.

Henri Fayol stworzył 14 uniwersalnych zasad zarządzania<sup>63</sup>:

1. Podziału pracy - mówiąca o tym, że w wyniku specjalizacji otrzymujemy sprawniej wykonaną pracę;
2. Autorytetu - zasada odnosząca się do osobistego autorytetu kierującego. Każdy kierownik powinien cieszyć się w firmie odpowiednim poważaniem. Musi posiadać umiejętność przekonywania pracowników, wyjaśniania im sensu i celów odpowiednich zarządzeń oraz powinien czuwać nad odpowiednim rozłożeniem obowiązków wśród załogi. Kierownik powinien być „lubiany” przez swoich pracowników. Obok autorytetu formalnego powinien posiadać autorytet nieformalny;
3. Dyscypliny - wszyscy pracownicy danej firmy, łącznie z dyrekcją, powinni przestrzegać przepisów i regulaminu oraz stosować się do zarządzeń obecnych w danej instytucji czy przedsiębiorstwie;
4. Jedności rozkazodawstwa - każdy pracownik powinien otrzymywać rozkazy od jednego kierownika, któremu w danym czasie podlega (każdy ma swojego kierownika);
5. Jedności kierownictwa - jeden cel powinien być kierowany przez jednego kierownika i jeden plan;
6. Podporządkowania interesu osobistego interesowi ogółu - interes zbiorowy przedsiębiorstwa jest ważniejszy niż interesy poszczególnych pracowników;
7. Wynagrodzenia - uposażenia powinny być wypłacane adekwatnie do wykonywanej pracy. Dysproporcje płacowe pomiędzy kierownictwem i pracownikami nie powinny być duże;
8. Centralizacji - praca musi być wykonywana według określonego planu. Za całość funkcjonowania organizacji odpowiedzialny jest menedżer;

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<sup>62</sup> Tamże, s. 623

<sup>63</sup> D. Jemielniak, A.A. Koźmiński, *Zarządzanie od podstaw*, Wyd. Wolters Kluwer SA, 2011, s. 62



9. Hierarchii - pracownicy muszą być podporządkowani hierarchicznie (pionowo) - każdy powinien mieć kogoś nad sobą. Od tej zasady istnieje jednak odstępstwo. Dopuszczalna jest komunikacja ( pozioma) - poszczególni kierownicy mają prawo konsultować się i podejmować wspólne działania. Jest to tzw. kładka (most) Fayola;

10. Ładu - każda rzecz i każdy człowiek powinien być na właściwym miejscu i o właściwej porze. Pracownicy muszą zajmować najodpowiedniejsze dla nich stanowiska;

11. Sprawiedliwości - pracowników należy traktować sprawiedliwie;

12. Stabilizacji personelu - rotacja pracowników na poszczególnych stanowiskach nie powinna być częsta. Kierownictwo powinno dążyć do stabilnego i trwałego utrzymania stanu pracowników w organizacji;

13. Inicjatywy - pracownicy powinni posiadać prawo wyrażenia swoich pomysłów na temat funkcjonowania organizacji. Pracownicy powinni mieć też prawo do błędu;

14. Harmonii - załoga powinna odczuwać zadowolenie i satysfakcję z wykonywanej pracy. Kierownictwo powinno sprzyjać procesom identyfikacyjnym personelu z organizacją. Pracowników powinna łączyć specyficzna więź. W firmie powinien być obecny „duch zespołowości”.

Z nurtem klasycznym powiązana również jest koncepcja organizacji biurokratycznej, której twórcą był M. Webber. Jest twórcą modelu instytucji biurokratycznej, której charakterystykę przedstawił następująco<sup>64</sup>:

- formalny system zasad postępowania i procedur,
- bezosobowość stosunków w organizacji,
- podział pracy,
- hierarchiczna struktura organizacyjna,
- sformalizowany system przyjmowania i awansowania pracowników,
- legalny charakter władzy kierowników.

W nurcie behawioralnym wyodrębnia się kierunek psychologiczny oraz kierunek socjologiczny. Kierunek psychologiczny koncentruje się na zjawiskach interpersonalnych, zajmując się teoriami motywacji. Najwybitniejsi przedstawiciele stosunków międzyludzkich (human relations) to D. McGregor, R. Likert, D. Katz, R.L. Kahn. Kierunek socjologiczny w centrum uwagi stawia głównie problemy interpersonalne, ich wpływ na stosunki społeczne jak i również wpływ ludzi na pozostałe zasoby organizacji. Jednym z wybitniejszych przedstawicieli tego kierunku jest E. Mayo<sup>65</sup>.

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<sup>64</sup> B. Koźuch, A. Koźuch, *Podstawy organizacji i zarządzania*, dz.cyt s.14.

<sup>65</sup> Tamże, s.14.

Amerykański uczyony Douglas McGregor zaprezentował dwa przeciwstawne sobie obrazy (stereotypy) pracownika, nazywając je teorią X i teorią Y. Według niego każdy kierownik opiera swoje postępowanie z podwładnymi na pewnych teoretycznych założeniach. Założenia te zostały zidentyfikowane oraz pogrupowane w owe teorie. Teoria X, opiera się na poniższych założeniach<sup>66</sup>:

1. Przeciętny człowiek ma wrodzoną niechęć do pracy i będzie jej unikał, jak tylko może.

2. Większość ludzi trzeba zmuszać do pracy, kontrolować, kierować nimi i grozić karami, aby wydusić od nich wysiłek potrzebny do osiągnięcia celów organizacji.

3. Większość ludzi woli, by nimi kierowano, chce uniknąć odpowiedzialności, ma małe ambicje (ludziom tym chodzi głównie o bezpieczeństwo).

Teoria Y, opiera się na poniższych założeniach<sup>67</sup>:

1. Praca jest naturalną częścią życia, a ludzie ją lubią.

2. Ludzie mają wewnętrzną motywację do osiągnięcia celów o ile są z nimi związani.

3. Ludzie mają naturalną skłonność do kreatywności i innowacyjności, osoba zaangażowana w swoje działania jest zdolna do kierowania własnym działaniem i do samokontroli.

4. Umiejętność podejmowania słusznych decyzji jest cechą szeroko rozpowszechnioną w populacji, a nie tylko przywilejem osób zajmujących się zarządzaniem.

5. Ludzie przywiązują się do celów proporcjonalnie do osobistych nagród.

6. Z braku warunków ludzie wykorzystują w firmie tylko część swoich talentów.

Na pograniczu nurtów behawioralnego oraz systemowego znajduje się kierunek systemów społecznych, który za podstawę rozważań teoretycznych przyjmuje pojęcia systemu społecznego, koncepcji, która poprzedziła powstanie ogólnej teorii systemów. Do nurtu systemowego można zaliczyć takie kierunki jak badania operacyjne, systemowe, cybernetyczne oraz kierunek sytuacyjny. Kierunek systemowy obejmuje systemową teorię organizacji, w tym analizę organizacji, techniki i metody zarządzania oraz analizę systemową. Kierunek cybernetyczny charakteryzują próby wykorzystania modeli cybernetycznych do zarządzania produkcją, zatrudnieniem i zapasami. Kierunek sytuacyjny natomiast można

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<sup>66</sup> A. K. Koźmiński, *Zarządzanie. Teoria i praktyka*, dz.cyt., s.666

<sup>67</sup> R. W. Griffin, *Podstawy zarządzania organizacjami*, dz.cyt., s.461-462

traktować, jako rozwinięcie koncepcji systemowej. Pole badawcze w tym kierunku obejmuje tylko tę klasę systemów, jaką stanowią organizacje<sup>68</sup>.

- **Istota zarządzania w sektorze prywatnym i państwowym**

Zarządzanie, zarówno w sektorze prywatnym, jak i państwowym, jest kluczowym elementem funkcjonowania organizacji w różnych dziedzinach gospodarki i życia społecznego. Mimo że te dwa sektory mają odmienne cele, struktury i mechanizmy działania, to każdy z nich wymaga skutecznych narzędzi zarządzania, aby osiągnąć swoje założenia. W sektorze prywatnym celem jest zazwyczaj maksymalizacja zysku i efektywność operacyjna, natomiast w sektorze państwowym priorytetem są usługi publiczne, realizacja polityki społecznej oraz zarządzanie zasobami publicznymi.

W zarządzaniu prywatnym, które opiera się na konkurencyjności, innowacyjności i elastyczności, liderzy muszą umiejętnie dostosowywać strategię do dynamicznych zmian rynkowych. Natomiast w sektorze państwowym, zarządzanie musi brać pod uwagę formalne procedury, politykę oraz wysokie standardy etyczne i odpowiedzialność przed społeczeństwem.

Mimo tych różnic oba sektory napotykają na wspólne wyzwania, takie jak potrzeba zarządzania zasobami ludzkimi, efektywność operacyjna oraz odpowiedzialne zarządzanie finansami. Skuteczne zarządzanie jest zatem kluczowym elementem, który warunkuje powodzenie zarówno firm prywatnych, jak i organizacji państwowych.

Zarządzanie w sektorze prywatnym odgrywa kluczową rolę w osiągnięciu celów organizacyjnych, rozwoju przedsiębiorstw oraz budowaniu konkurencyjności na dynamicznie zmieniającym się rynku. Współczesne organizacje prywatne muszą radzić sobie z rosnącą złożonością środowiska biznesowego, które wymaga elastyczności, innowacyjności i sprawności operacyjnej. W artykule omówiono istotne elementy zarządzania w sektorze prywatnym, w tym rolę liderów, strategię zarządzania oraz wpływ kultury organizacyjnej na efektywność działania firm.

Zarządzanie w sektorze państwowym jest istotnym aspektem funkcjonowania instytucji publicznych, które pełnią rolę w realizacji polityk społecznych, gospodarczych i administracyjnych. W odróżnieniu od sektora prywatnego, organizacje państwowe koncentrują się na dostarczaniu usług publicznych, które służą interesowi społecznemu, a nie na maksymalizacji zysków. Oznacza to, że zarządzanie w tym sektorze ma unikalne cechy i wyzwania, które wymagają szczególnego podejścia.

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<sup>68</sup> B. Kożuch, A. Kożuch, *Podstawy organizacji i zarządzania*, dz.cyt s. 15.

Zarządzanie w sektorze prywatnym obejmuje szeroki zakres działań związanych z planowaniem, organizowaniem, kierowaniem oraz kontrolowaniem zasobów w celu osiągnięcia zamierzonych celów organizacyjnych. W odróżnieniu od sektora publicznego, organizacje prywatne działają na zasadach rynkowych, co oznacza, że muszą maksymalizować zysk oraz skutecznie konkurować z innymi podmiotami na rynku. Ważnym aspektem zarządzania w sektorze prywatnym jest dążenie do optymalizacji efektywności działania przy jednoczesnym zachowaniu wysokiej jakości produktów i usług.

Kluczowym zadaniem zarządzania w organizacjach prywatnych jest kreowanie wartości dodanej dla klientów oraz budowanie długofalowych relacji z interesariuszami. Z tego względu przedsiębiorstwa muszą stale dostosowywać swoje strategie zarządzania do zmian rynkowych, technologicznych oraz społecznych, co wymaga dynamicznego i elastycznego podejścia do zarządzania.

W odróżnieniu od przedsiębiorstw prywatnych, organizacje państwowe są odpowiedzialne przed społeczeństwem i podlegają szerokiej kontroli społecznej i politycznej. To sprawia, że zarządzanie w sektorze państwowym wymaga zrównoważenia różnych interesów, takich jak potrzeby obywateli, wymogi regulacyjne, polityka rządowa oraz ograniczenia budżetowe.

Instytucje sektora publicznego często posiadają hierarchiczną i formalną strukturę organizacyjną. Struktury te są zazwyczaj bardziej złożone niż w sektorze prywatnym, co wynika z konieczności zapewnienia transparentności, odpowiedzialności i zgodności z przepisami prawa.

Jedną z cech charakterystycznych sektora państwowego jest wysoki stopień centralizacji oraz biurokracja. Organizacje publiczne działają zgodnie z przepisami prawa, a decyzje podejmowane na wyższych szczeblach mają często kluczowy wpływ na działania niższych szczebli. Taka struktura ma na celu zapewnienie jednolitości i sprawiedliwości w realizacji polityk publicznych, ale może prowadzić do nadmiernej formalizacji procesów i utrudniać elastyczność działania.

Biurokracja w sektorze publicznym pełni jednak ważną rolę, ponieważ zapewnia ramy, w których instytucje publiczne działają zgodnie z obowiązującymi przepisami, standardami i normami etycznymi. Jednym z głównych wyzwań w zarządzaniu publicznym jest balansowanie między potrzebą formalnych procedur a efektywnością działania.

- **Rola liderów w procesie zarządzania**

Liderzy w sektorze prywatnym pełnią kluczową rolę w kierowaniu zespołami oraz kształtowaniu strategicznego kierunku rozwoju organizacji. Skuteczny lider potrafi nie tylko inspirować pracowników do osiągania wyższych wyników, ale także stworzyć środowisko pracy sprzyjające innowacjom i rozwojowi talentów. W sektorze

prywatnym liderzy są odpowiedzialni za kreowanie wizji, ustalanie priorytetów oraz budowanie relacji z kluczowymi interesariuszami.

Jednym z ważnych aspektów współczesnego zarządzania jest przywództwo transformacyjne, które opiera się na motywowaniu pracowników do przekraczania swoich dotychczasowych możliwości oraz angażowaniu ich w procesy decyzyjne. Tego typu przywództwo sprzyja tworzeniu silnej kultury organizacyjnej, co przekłada się na wyższą efektywność pracy oraz innowacyjność.

Liderzy w sektorze prywatnym muszą także umieć zarządzać zmianą, która jest nieuniknioną częścią współczesnego biznesu. Globalizacja, rozwój technologiczny oraz zmieniające się preferencje konsumentów sprawiają, że organizacje muszą elastycznie dostosowywać się do nowych warunków. W związku z tym, od liderów wymaga się nie tylko umiejętności analizy sytuacji, ale także odwagi do podejmowania ryzyka i wprowadzania innowacji.

Liderzy w sektorze państwowym odgrywają kluczową rolę w kierowaniu organizacjami i kształtowaniu polityk publicznych. W porównaniu do liderów w sektorze prywatnym, liderzy publiczni muszą często działać w ramach sztywniejszych regulacji i ograniczeń budżetowych, co wymaga specyficznych umiejętności w zakresie zarządzania zasobami oraz realizacji celów społecznych.

Ważnym aspektem zarządzania w sektorze publicznym jest przywództwo etyczne i odpowiedzialne. Liderzy sektora państwowego muszą podejmować decyzje, które są zgodne z interesem publicznym, a nie wyłącznie z interesem finansowym. W praktyce oznacza to konieczność negocjacji pomiędzy różnymi grupami interesu, a także posiadanie umiejętności zarządzania konfliktami. Liderzy publiczni są również odpowiedzialni za budowanie zaufania społecznego, co jest niezbędne do skutecznego funkcjonowania instytucji publicznych. To zaufanie można budować poprzez transparentność działań, skuteczną komunikację oraz odpowiedzialność w zarządzaniu środkami publicznymi.

Zarządzanie w sektorze prywatnym obejmuje stosowanie różnorodnych strategii, które pomagają organizacjom osiągnąć swoje cele biznesowe. Istnieje wiele modeli i teorii zarządzania, które mogą być wdrażane w zależności od specyfiki przedsiębiorstwa, rynku oraz branży. Jedną z najważniejszych strategii zarządzania w sektorze prywatnym jest strategia skoncentrowania się na kliencie. Organizacje, które stawiają klientów w centrum swoich działań, są w stanie lepiej zrozumieć ich potrzeby i preferencje, co umożliwi dostarczanie produktów i usług, które spełniają oczekiwania rynku. Zadowolenie klienta ma kluczowe znaczenie w budowaniu lojalności oraz długotrwałych relacji, co z kolei przekłada się na stabilność finansową i sukces rynkowy. W ramach tej strategii przedsiębiorstwa muszą inwestować w badania rynkowe, innowacje produktowe oraz obsługę klienta. Kluczowe jest także

wdrażanie systemów zarządzania relacjami z klientami (CRM), które umożliwiają śledzenie interakcji z klientami i lepsze dostosowanie ofert do ich potrzeb.

Innowacyjność jest jednym z kluczowych czynników pozwalających firmom na osiągnięcie przewagi konkurencyjnej. W sektorze prywatnym przedsiębiorstwa, które potrafią szybko adaptować nowe technologie oraz wprowadzać innowacyjne rozwiązania, zyskują przewagę nad konkurencją. Przykłady innowacji mogą obejmować zarówno zmiany technologiczne, jak i innowacje w modelach biznesowych czy strukturach organizacyjnych.

Skuteczne zarządzanie innowacjami wymaga od liderów nie tylko wsparcia finansowego dla badań i rozwoju, ale także stworzenia kultury organizacyjnej, która promuje kreatywność i eksperymentowanie. Organizacje, które promują innowacyjność, są bardziej odporne na zmiany rynkowe oraz szybciej reagują na nowe możliwości biznesowe.

Zarządzanie zasobami ludzkimi (HRM) odgrywa kluczową rolę w zarządzaniu organizacjami prywatnymi. Przedsiębiorstwa muszą inwestować w rozwój swoich pracowników, ponieważ kapitał ludzki jest jednym z najważniejszych zasobów w każdej organizacji. Odpowiednie zarządzanie personelem przekłada się na wyższą produktywność, lepszą jakość pracy oraz zaangażowanie pracowników.

Ważnym elementem HRM w sektorze prywatnym jest rekrutacja i selekcja pracowników, którzy posiadają odpowiednie kompetencje oraz są zgodni z wartościami organizacji. Dodatkowo, istotne jest wdrażanie programów szkoleniowych, które umożliwiają rozwój umiejętności oraz dostosowywanie się do zmieniających się potrzeb rynku. Współczesne przedsiębiorstwa muszą również stawiać na rozwój przywództwa i budowanie kariery wewnątrz firmy, co sprzyja retencji talentów.

Kultura organizacyjna odgrywa kluczową rolę w funkcjonowaniu przedsiębiorstw prywatnych. To zestaw wartości, norm i przekonań, które kształtują sposób myślenia i działania pracowników. Silna kultura organizacyjna jest czynnikiem, który sprzyja integracji zespołów oraz zwiększa zaangażowanie pracowników w osiągnięcie wspólnych celów.

W organizacjach, gdzie kultura organizacyjna jest jasno zdefiniowana i spójna, pracownicy mają większe poczucie przynależności oraz zrozumienia misji i wizji firmy. Tego typu organizacje charakteryzują się wyższą motywacją pracowników, co przekłada się na ich produktywność oraz innowacyjność. Kultura organizacyjna, która promuje otwartość, współpracę oraz zaufanie, sprzyja również lepszej komunikacji wewnętrznej oraz efektywniejszemu rozwiązywaniu problemów.

Jednak zarządzanie kulturą organizacyjną jest wyzwaniem, zwłaszcza w dużych firmach o zróżnicowanej strukturze. Liderzy muszą dbać o spójność wartości

w całej organizacji, co często wymaga regularnych działań komunikacyjnych oraz monitorowania stopnia zrozumienia i akceptacji kultury przez pracowników.

Zarządzanie w sektorze państwowym wymaga odpowiedniego dopasowania strategii do specyficznych celów instytucji publicznych, które często są bardziej złożone niż w sektorze prywatnym. Organizacje państwowe muszą realizować cele publiczne przy jednoczesnym zachowaniu efektywności i zgodności z przepisami prawa.

Jednym z kluczowych wyzwań w sektorze publicznym jest zarządzanie efektywnością, czyli osiągnięcie założonych celów przy optymalnym wykorzystaniu dostępnych zasobów. W odróżnieniu od sektora prywatnego, gdzie kluczowym miernikiem sukcesu jest zysk, w sektorze publicznym efektywność jest mierzona przez to, jak skutecznie organizacja realizuje swoje zadania publiczne, takie jak poprawa jakości życia obywateli, zapewnienie usług publicznych czy rozwój infrastruktury. Narastająca presja na wydajność sprawia, że wiele organizacji państwowych wprowadza systemy zarządzania wydajnością (ang. performance management systems). Systemy te mają na celu monitorowanie i ocenę postępów w realizacji celów, co pozwala na lepsze zarządzanie zasobami i podejmowanie decyzji opartych na danych.

Zarządzanie budżetem jest kluczowym elementem funkcjonowania organizacji publicznych. Organizacje sektora państwowego są finansowane z podatków, co oznacza, że zarządzanie finansami publicznymi musi być szczególnie odpowiedzialne i transparentne. Władze publiczne muszą więc efektywnie alokować środki, dbając o równowagę pomiędzy kosztami a jakością świadczonych usług.

Ważnym narzędziem w zarządzaniu budżetem jest **kontrola budżetowa**, która pozwala na ścisłe monitorowanie wydatków i unikanie deficytów budżetowych. Organizacje państwowe często podlegają audytom zewnętrznym, które mają na celu ocenę zgodności wydatków z ustalonymi przepisami oraz efektywność zarządzania środkami publicznymi.

Zarządzanie zasobami ludzkimi (HRM) w sektorze państwowym ma specyficzne wyzwania. Pracownicy sektora publicznego muszą nie tylko posiadać odpowiednie kompetencje, ale także działać zgodnie z wysokimi standardami etycznymi i prawnymi. Procesy rekrutacji i selekcji są bardziej sformalizowane niż w sektorze prywatnym, a rozwój zawodowy oparty jest na systemach ocen i awansów, które mają na celu zapewnienie sprawiedliwości i równości.

Kluczowym aspektem HRM w sektorze państwowym jest zapewnienie stabilności zatrudnienia oraz motywowanie pracowników do osiągnięcia celów publicznych. Często stosowane są również programy rozwoju zawodowego, które mają na celu podnoszenie kwalifikacji oraz przygotowanie pracowników do pełnienia bardziej odpowiedzialnych ról.

Zarządzanie w sektorze państwowym jest ściśle powiązane z polityką, ponieważ instytucje publiczne realizują polityki rządowe. W związku z tym liderzy publiczni muszą dostosowywać swoje działania do zmieniających się priorytetów politycznych oraz decyzji podejmowanych przez władze legislacyjne i wykonawcze.

Jednym z kluczowych wyzwań zarządzania w sektorze publicznym jest konieczność radzenia sobie z częstą zmiennością priorytetów politycznych. Zmiany rządów, nowych ministrów czy programów politycznych mogą prowadzić do zmiany strategii działania organizacji publicznych, co często wiąże się z koniecznością dostosowywania planów i projektów.

Sektor państwowy podlega także szerokiemu nadzorowi ze strony organów kontrolnych, takich jak sądy, trybunały obrachunkowe oraz organizacje społeczne. Władze publiczne muszą działać zgodnie z przepisami prawa, co często wiąże się z dodatkowymi wymogami proceduralnymi i kontrolnymi. Transparentność i odpowiedzialność są kluczowymi elementami zarządzania w sektorze państwowym, co sprawia, że zarządzanie ryzykiem regulacyjnym i reputacyjnym jest istotnym aspektem funkcjonowania tych organizacji.

Zarządzanie w sektorze państwowym jest niezwykle złożonym procesem, który wymaga od liderów umiejętności równoważenia różnych interesów – społecznych, politycznych i gospodarczych. W odróżnieniu od sektora prywatnego, organizacje publiczne muszą działać w ramach sztywnych regulacji i ograniczeń budżetowych, jednocześnie zapewniając wysoką jakość usług publicznych i odpowiedzialne zarządzanie środkami publicznymi.

Kluczowe elementy zarządzania w sektorze państwowym to efektywność, transparentność oraz odpowiedzialność. Liderzy publiczni muszą nie tylko realizować cele polityczne, ale także budować zaufanie społeczne, co jest niezbędne do skutecznego funkcjonowania instytucji publicznych. W przyszłości zarządzanie w sektorze państwowym będzie musiało sprostać wyzwaniom związanym z digitalizacją, globalizacją oraz rosnącymi oczekiwaniami społecznymi w zakresie jakości i dostępności usług publicznych.

- **Rola globalizacji w procesie zarządzania w sektorze prywatnym i państwowym**

Globalizacja przynosi nowe wyzwania, ale także możliwości dla przedsiębiorstw prywatnych. Firmy działające w środowisku międzynarodowym muszą dostosowywać swoje strategie zarządzania do różnorodnych rynków, kultur oraz regulacji prawnych. To z kolei wymaga zdolności do szybkiej adaptacji i elastyczności w podejmowaniu decyzji.



Firmy globalne muszą również stawiać czoła wyzwaniom regulacyjnym oraz prawnym, co wymaga zrozumienia lokalnych uwarunkowań i ścisłej współpracy z ekspertami prawnymi. Wiele przedsiębiorstw globalnych stosuje zróżnicowane strategie wejścia na rynki zagraniczne, takie jak joint ventures, fuzje i przejęcia, co dodatkowo komplikuje zarządzanie.

Zarządzanie w sektorze prywatnym jest kluczowym elementem skutecznego funkcjonowania organizacji, które muszą radzić sobie z wyzwaniami współczesnego, dynamicznego środowiska rynkowego. Rola liderów, strategii zarządzania oraz kultura organizacyjna mają bezpośredni wpływ na efektywność działania przedsiębiorstw, ich innowacyjność oraz zdolność do konkurowania na rynku. Globalizacja wprowadza dodatkowe wyzwania, ale jednocześnie otwiera nowe możliwości rozwoju dla firm, które potrafią adaptować się do zmieniających się warunków.

Przyszłość zarządzania w sektorze prywatnym będzie zależeć od zdolności firm do wprowadzania innowacji, zarządzania zasobami ludzkimi oraz tworzenia silnych i trwałych relacji z klientami. Efektywne zarządzanie, oparte na nowoczesnych narzędziach oraz otwartości na zmiany, jest kluczem do sukcesu na współczesnym, globalnym rynku.

Zarządzanie w sektorze prywatnym i państwowym pełni fundamentalną rolę w funkcjonowaniu organizacji, choć cele i środki w obu tych przypadkach są różne. Sektor prywatny koncentruje się na osiąganiu zysków, konkurencyjności i innowacyjności, podczas gdy sektor państwowy działa na rzecz interesu publicznego, realizując usługi i polityki mające na celu poprawę jakości życia obywateli.

W obu przypadkach zarządzanie zasobami ludzkimi, efektywne gospodarowanie finansami i dostosowanie strategii do zmieniających się warunków stanowią kluczowe elementy sukcesu.

## **Podsumowanie**

Podsumowując, niezależnie od sektora, skuteczne zarządzanie jest niezbędne do osiągnięcia założonych celów, budowania zaufania społecznego oraz zapewnienia trwałości organizacji w dynamicznie zmieniającym się środowisku gospodarczym i społecznym. Zarządzanie w sektorze prywatnym wymaga elastyczności i innowacyjnego podejścia, podczas gdy sektor państwowy musi działać zgodnie z przepisami prawa i regulacjami, co wprowadza specyficzne wyzwania.

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## **ASPEKTY ZARZĄDZANIA ZASOBAMI LUDZKIMI W ADMINISTRACJI SAMORZĄDOWEJ**

Podjmując problematykę zarządzania zasobami ludzkimi wskazać można wiele powodów skłaniających do poruszenia tej kwestii. Jednak najważniejszym z nich jest to, że prawidłowo ukształtowany potencjał ludzki jest czynnikiem decydującym o sukcesie rynkowym. Dlatego każdy przedsiębiorca, czy instytucja coraz szerszą wagę przywiązuje do procesów związanych z zarządzaniem zasobami ludzkimi.

Sprawność działania administracji samorządowej zależy, przede wszystkim, od posiadanych zasobów ludzkich- ich potencjału oraz umiejętnego zarządzania nimi. Inwestycja w pracowników przynosi istotne korzyści, m.in. lepszą jakość świadczonych usług, polepszanie wizerunku urzędu i niewątpliwie rozwój społeczny. Aby jednak wykonywać zadania publiczne przypisane administracji samorządowej niezbędni są kompetentni, o odpowiednich kwalifikacjach pracownicy, współpracujący ze sobą, z wyznaczonym zakresem obowiązków i odpowiedzialności.

Optymalizacja systemu zarządzania zasobami ludzkimi w administracji samorządowej wpływa pozytywnie nie tylko na zmianę relacji z klientami, ale także przyczynia się do lepszego funkcjonowania jednostki. Zastosowanie odpowiednich narzędzi w zarządzaniu, to nie tylko dążenie do poprawy wizerunku Urzędu wśród lokalnej społeczności, ale przede wszystkim działanie na rzecz wzmocnienia relacji z interesariuszami.

W publikacji przybliżono istotę i cele zarządzania zasobami ludzkimi oraz znaczenia kapitału ludzkiego w administracji samorządowej. Przeanalizowano kluczowe komponenty zarządzania kapitałem ludzkim w jednostkach samorządowych, zwracając uwagę na aspekty prawne regulujące zatrudnianie pracowników samorządowych, ocenę pracy, motywowanie oraz podnoszenie kwalifikacji.

### **1. Istota i cele zarządzania zasobami ludzkimi**

Wszystkie zasoby ujęte w organizacjach mają istotne znaczenie. To właśnie dzięki nim, organizacje realizują swoje zadania. Jednak wśród wszystkich wykorzystywanych zasobów na szczególną uwagę zasługują zasoby ludzkie. Stanowią rzeczywistą siłę, która umożliwia realizowanie wszystkich funkcji zarządzania, t.j.: organizowanie, planowanie, koordynowanie oraz kontrolowanie<sup>69</sup>.

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<sup>69</sup>A. Rożej, *Istota procesu zarządzania zasobami ludzkimi*, [w:] *Determinanty procesu zarządzania zasobami ludzkimi w organizacji publicznej*, pod red. S. Sirko, Akademia Obrony Narodowej, Warszawa 2014, s. 15.

Podjmując próbę zdefiniowania pojęcia zarządzanie zasobami ludzkimi, należy wyjść od przedstawienia terminu zasobów ludzkich. W literaturze przedmiotu nie została przyjęta jedna powszechnie obowiązująca definicja zasobów ludzkich. Jak nadmienia A. Pocztowski ludzie sami w sobie nie są zasobem, lecz zasobem jest to, co są w stanie zaoferować. W takim kontekście myślowym zasobem stają się cechy i właściwości, których specyfikę ucieleśnia się w postaci reprezentującej je osoby<sup>70</sup>. Występując łącznie, człowiek i jego umiejętności, tworzą możliwość pełnienia różnorodnych ról w strukturze organizacji. Składniki takie jak: wiedza, zdolności, umiejętności, postawa, czy zdrowie, przekładają się na efektywność działania. W tym miejscu należy również podkreślić, że właścicielami zasobów ludzkich są konkretni pracownicy, którzy decydują o stopniu swego zaangażowania w procesie pracy. Tym samym nadając pracownikom rangę zasobu wskazuje się na ich szczególną wartość – stają się oni kapitałem wzbogacającym aktywa<sup>71</sup>, czyli kapitał ludzki to ogół wiedzy, doświadczeń, umiejętności poszczególnych pracowników.

Zarządzanie zasobami ludzkimi, według A. Pocztowskiego, określane jest mianem procesu, w którego skład wchodzi powiązane ze sobą, w logiczny sposób czynności, ukierunkowane przede wszystkim na zapewnienie organizacji, w danym miejscu oraz w określonym czasie ustalonej liczby pracowników o właściwych kwalifikacjach. Ponadto istotne jest również tworzenie odpowiednich warunków stymulujących wydajną pracę zatrudnionych osób zgodnie z nadrzędnym, ustalonym celem organizacji<sup>72</sup>. H. Król stwierdził, że: zarządzanie zasobami ludzkimi jest aktualną koncepcją realizacji funkcji personalnej zachodzącej w organizacji, której głównym zadaniem jest przystosowanie cech zasobów ludzkich do założonych celów organizacji zharmonizowanych z potrzebami personelu, biorąc pod uwagę uwarunkowania wewnętrzne i zewnętrzne<sup>73</sup>. Definicja ta wskazuje, że proces zarządzania zasobami ludzkimi, bez względu na rodzaj organizacji, powinien być elastyczny oraz dostosowany do określonych warunków. W tym zakresie nie jest możliwe opracowanie sztywnych zasad i reguł, którymi powinna kierować się kadra kierownicza. Zarządzanie zasobami ludzkimi M. Armstrong określa jako spójne i strategiczne podejście w stosunku do zarządzania wartościami aktywami organizacji, czyli pracującym w niej personelem, który zbiorowo lub indywidualnie przyczynia się do urzeczywistniania jej celów<sup>74</sup>. Uzupełnieniem powyższych rozważań jest opinia A. Szałkowskiego, który stwierdza, że zarządzanie zasobami ludzkimi to działanie na rzecz stworzenia kompleksowego systemu integrującego

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<sup>70</sup> A. Pocztowski, *Zarządzanie zasobami ludzkimi. Zarys problematyki i metod*, Wydawnictwo Antykwa, Kraków 1998, s. 32-33.

<sup>71</sup> L. Koziół i in., *Zarządzanie zasobami ludzkimi w firmie*, Biblioteka Pracownicza, Warszawa 2000, s. 22.

<sup>72</sup> A. Pocztowski, *Zarządzanie zasobami ludzkimi, ... op. cit.*, s. 28.

<sup>73</sup> H. Król, A. Ludwiczynski, *Zarządzanie zasobami ludzkimi*, PWN, Warszawa 2000, s. 55.

<sup>74</sup> M. Armstrong, *Zarządzanie zasobami ludzkimi*, Oficyna Ekonomiczna, Kraków 2005, s.19.

cele organizacji z potrzebami jej pracowników oraz otoczeniem, w którym funkcjonuje dany podmiot<sup>75</sup>.

Niezależnie od charakteru i specyficznej sytuacji społeczno- gospodarczej, w jakiej funkcjonuje dana jednostka administracji publicznej, o jej skuteczności zawsze będą decydowali zatrudnieni ludzie. Ten stan rzeczy powoduje, że elementem strategicznym będzie zatrudnienie odpowiednich pracowników, ich przeszkolenie oraz wynagrodzenie. Stawiając na potencjał ludzki, jednostki te dużą uwagę poświęcić powinny zmianom jakościowym. Prawidłowe planowanie kadry pod względem kwalifikacji umożliwia nie tylko optymalizację zarządzania, ale skutkuje osiągnięciem celów strategicznych<sup>76</sup>. Tym samym najważniejszych z działań, w ramach procesu zarządzania zasobami ludzkimi, jest umożliwienie przedstawicielom jednostek administracji publicznej wypracowania wysokiego poziomu świadczonych usług.

W opinii U. Król cele zarządzania zasobami ludzkimi można przedstawić następująco<sup>77</sup>:

- zapewnienie szeregu usług stanowiących istotny element procesu zarządzania organizacją,
- pozyskanie i zatrzymanie w organizacji wykwalifikowanych oraz dobrze umotywowanych pracowników,
- działanie na rzecz rozwoju indywidualnych możliwości człowieka, jego potencjału przez system szkoleń i narzędzi rozwoju,
- budowanie odpowiedniej atmosfery w pracy, która zapewni pozytywne relacje wśród pracowników i kadry kierowniczej,
- budowa poczucia wzajemnego zaufania.

Podsumowując, literatura przedmiotu zawiera różne definicje zarządzania zasobami ludzkimi jednak ich autorzy są zgodni, że obecnie to główny obszar zarządzania w każdej organizacji.

Przewodnym celem zarządzania zasobami ludzkimi jest osiągnięcie przez organizację sukcesu dzięki zatrudnionym ludziom stanowiącym niewątpliwie najważniejszy ich kapitał. W opinii A. Pochtowskiego, „... zarządzanie zasobami ludzkimi powinno być rozpatrywane w kontekście strategii, struktury i kultury organizacji oraz na poziomie operacyjnym i strategicznym ...”<sup>78</sup>.

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<sup>75</sup> A. Szałkowski, *Personel w systemie zarządzania przedsiębiorstwem* [w:] A. Szałkowski (red.), *Wprowadzenie do zarządzania personelem*, Wydawnictwo Akademii Ekonomicznej w Krakowie, Kraków 2000, s.14-15.

<sup>76</sup> N. Chmiel., (red.) *Psychologia pracy i organizacji*, GWP, Gdańsk 2003, s. 19; M. Kostera, *Zarządzanie personelem*, PWE, Warszawa 2010, s 43-45.

<sup>77</sup> U. Król., *Zarządzanie zasobami ludzkimi i ich znaczenie w administracji publicznej* [w:] *Problemy nowoczesnego zarządzania*, red. A Lotko, Wydawnictwo Uniwersytet Techniczno-Humanistyczny w Radomiu, Radom 2014, s. 35-37.

<sup>78</sup> A. Pochtowski., *Międzynarodowe zarządzanie zasobami ludzkimi*, Wydawnictwo: Oficyna Ekonomiczna Grupa Wolters Kluwer , Warszawa 2002, s. 17.

Z uwagi na szczególne znaczeniu wysokiej jakości pracy urzędów jako organizacji zaufania społecznego pozyskanie, rozwój oraz zatrzymanie wykwalifikowanych pracowników nabiera istotnej wartości.

## **2. Wybrane elementy zarządzania zasobami ludzkimi w administracji samorządowej**

Dokonując selekcji osób tworzących kadre pracowniczą administracji lokalnej można, w pewnym stopniu, odnieść się do koncepcji podziału kapitału ludzkiego jaki zaproponował G. Becker. Jego zdaniem w każdym przedsiębiorstwie, instytucji, czy organizacji możemy wskazać dwa rodzaje kapitału ludzkiego:

- a) ogólny - dysponujący wiedzą oraz podstawowymi umiejętnościami oraz
- b) specjalistyczny - ze względu na specyfikę umiejętności, których wykorzystanie stanowi podstawę wzrostu efektywności pracy jednostki jako całości<sup>79</sup>.

Zastosowanie tego podziału jest o tyle istotne, że w wielu przypadkach budowanie zespołu specjalistów na poziomie jednostek gminnych jest dużym problemem. Wynika to z faktu, iż pozyskanie specjalistów w danej dziedzinie na rynku lokalnym jest często mało prawdopodobne. Wobec czego budując wartość jednostki samorządu terytorialnego zasadnym staje się kreowanie odpowiedniej jakości kapitału ludzkiego, w miarę możliwości na najwyższym poziomie. Wówczas zyskujemy zdolność poprawnego i efektywnego zarządzania przestrzenią w każdych warunkach. Dążąc do osiągnięcia takiego stanu, menadżerowie tych instytucji zobligowani są do łączenia strategii zarządzania zasobami ludzkimi ze strategią budowy wysokiej jakości kapitału ludzkiego<sup>80</sup>.

Obserwowalna duża zmienność otaczającej nas rzeczywistości wpływa na degradację dotychczasowych metod zarządzania, dlatego niezbędna jest stała ich modyfikacja. Pozwala to szybciej reagować na zmiany zachodzące w otoczeniu oraz dostosować się do potrzeb rynku mobilizując tym samym pracowników do większego inwestowania we własną wartość.

### **Planowanie zatrudnienia, rekrutacja i selekcja pracowników**

Planowanie zatrudnienia stanowi integralną część zarządzania kapitałem ludzkim. Literatura przedmiotu planowanie zatrudnienia przedstawia w ujęciu wąskim i szerokim<sup>81</sup>. W znaczeniu szerokim proces ten obejmuje działania odnoszące

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<sup>79</sup> H. Król, A. Ludwicyński, (red.) *Zarządzanie zasobami ludzkimi. Kapitał ludzki w organizacji*, Wydawnictwo Naukowe PWN, Warszawa 2006, s. 94-95.

<sup>80</sup> M. Majewska, *Problemy badania wpływu kapitału ludzkiego na zachowania przedsiębiorcze*, [w:] M. Juchnowicz (red.) *Kapitał ludzki a kształtowanie przedsiębiorczości*, Poltext, Warszawa 2004, s. 37-39.

<sup>81</sup> A. Pochtowski, *Zarządzanie zasobami ludzkimi*, Warszawa 2003, s. 110.

się do wszelkich obszarów związanych z funkcjonowaniem pracownika w miejscu pracy. Zdaniem M. Kostery działania te obejmują:

a) plan zatrudnienia- zapotrzebowanie organizacji na pracowników w ujęciu jakościowym

i ilościowym w okresie planistycznym;

b) ocenę – kryteria oceny, sposób jej przeprowadzenia, częstotliwość;

c) wynagrodzenie – sposób i formy motywowania pracowników;

d) rozwój – szkolenia, doskonalenia.

W węższym ujęciu planowanie zatrudnienia jest formą praktycznego dopasowania liczby pracowników do odpowiedniego miejsca i czasu. Należy jednak pamiętać, aby procesowi temu towarzyszyła rzetelna weryfikacja kompetencji kandydatów oraz badanie zapotrzebowania w poszczególnych komórkach organizacyjnych<sup>82</sup>.

Zatem celem planowania zatrudnienia jest zapewnienie organizacji właściwej liczby pracowników o wymaganych kwalifikacjach na stanowiskach pracy, w odpowiednim czasie. Prowadzi się je, aby zabezpieczyć organizację przed niedoborem pracowników oraz by nie dopuścić do nadmiaru pracowników, co wiąże się ze wzrostem kosztów pracy<sup>83</sup>.

Podjmując działania na rzecz modyfikacji zatrudnienia w jednostkach administracji publicznej problemem wyjściowym jest podaż pracy w stosunku do dużego popytu jaki charakteryzuje dzisiejszy rynek pracy. Jednak mimo upływu czasu nadal wiele jednostek publicznych na dalszy plan przesuwają kompetencyjność kandydatów, a większe znaczenie przypisuje się posiadanej przynależności do określonych grup społecznych, czy powiązań rodzinnych. Wobec czego rekrutacja, jak i selekcja w wysokim stopniu są obciążone wpływami politycznymi (podział stanowisk dotyka nie tylko funkcji kierowniczych, ale także wykonawczych). Oczywistym jest, iż wpływ polityki na system naboru pracowników administracji publicznej jest nieunikniony. Jednak, aby nie był on tak widoczny- proces rekrutacji pracowników przeprowadza się w oparciu o konkursy naboru, które mają znamiona działań „pseudo neutralnych”<sup>84</sup>.

Proces rekrutacji organizacja rozpoczyna w momencie określenia swoich potrzeb kadrowych, którego uwieńczeniem jest zwykle zatrudnienie najlepszego lub najlepszych kandydatów charakteryzujących się kompetencjami ściśle odpowiadającymi zaistniałym potrzebom. Aby to osiągnąć jednostka rekrutująca zmuszona jest do odpowiedniego przygotowania całego procesu. Ważnym elementem w tym procesie jest dobór technik i metod jego przeprowadzenia. Na czas

<sup>82</sup> M. Kostera, *Zarządzanie personelem*, PWE, Warszawa 2010, s. 43.

<sup>83</sup> Tamże, s. 43.

<sup>84</sup> A.K. Koźmiński, D. Latusek- Jurczak, *Rozwój teorii organizacji*, Wolters Kluwer Business, Warszawa 2011, s.18-20.

rekrutacji tworzone są komisje odpowiedzialne za prowadzenie działań kwalifikacyjnych. Kolejny krokiem w procesie rekrutacji jest selekcja zgłoszonych kandydatur. Na tym etapie odbywają się rozmowy rekrutacyjne oraz ocena kandydatów pod względem wymogów stanowiska. Sprzyja to wyselekcjonowaniu tych osób, które w najwyższym stopniu spełniają warunki związane z obsadą danego miejsca pracy.

Mając na uwadze specyfikę działania jednostek administracji publicznej rekrutacja

i selekcja są procesami, których ocena społeczna jest niezwykle silna. Wprowadzona po 2005 roku zasada jawności i otwartości procesów rekrutacyjnych dała możliwość bieżącego śledzenia personalnych poczynań lokalnych władarzy. Mimo tak dużych obwarowań proces rekrutacyjny nadal, w wielu przypadkach, podlega ograniczeniom politycznym, ekonomicznym i społecznym. Pewne rozwiązania w tym zakresie przyniosła ustawa z dnia 21 listopada 2008 r. o pracownikach samorządowych (t. j. Dz. U. z 2024 r., poz. 1135), która określiła procedurę naboru pracowników oraz zdefiniowała „wolne stanowisko”, na które można zatrudnić nowego pracownika. Nabór kandydatów na wolne stanowiska urzędnicze, w tym na kierownicze stanowiska urzędnicze, jest otwarty i konkurencyjny<sup>85</sup>. Kierownik jednostki samorządu terytorialnego upowszechniając informacje o wolnych stanowiskach urzędniczych, w tym kierowniczych, wskazuje stanowiska, o które poza obywatelami polskimi mogą ubiegać się obywatele Unii Europejskiej oraz obywatele innych państw, którym na podstawie umów międzynarodowych lub przepisów prawa wspólnotowego przysługuje prawo do podjęcia zatrudnienia na terytorium Rzeczypospolitej Polskiej. Osoba nieposiadająca obywatelstwa polskiego może zostać zatrudniona na stanowisku, na którym wykonywana praca nie polega na bezpośrednim lub pośrednim udziale w wykonywaniu władzy publicznej i funkcji mających na celu ochronę generalnych interesów państwa, jeżeli posiada znajomość języka polskiego potwierdzoną dokumentem<sup>86</sup>.

Ustawodawca nie określił metod i technik naboru, jedynie w artykule 14, ustęp 2, w punkcie 3 ustawy o pracownikach samorządowych umieścił zapis, aby w protokole z naboru kandydatów na wolne stanowisko urzędnicze umieścić informacje o zastosowanych metodach i technikach naboru. Dlatego pracodawca samorządowy samodzielnie podejmuje decyzje o metodach i technikach jakie chce zastosować w selekcji kandydatów. Informacje w tym zakresie powinny być umieszczone w regulaminie naboru dostępnym dla potencjalnych kandydatów. Procedura naboru powinna obejmować przejrzyste kryteria oceny kandydatów.

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<sup>85</sup>Ustawa z dnia 21 listopada 2008 r. o pracownikach samorządowych ( t.j. Dz. U. z 2024 r. poz. 1135), art.11.

<sup>86</sup> Tamże, art. 4.



Przepisy przytoczonej ustawy (art. 2) stosuje się do pracowników samorządowych zatrudnionych w:

- 1) urzędach marszałkowskich oraz wojewódzkich samorządowych, jednostkach organizacyjnych;
- 2) starostwach powiatowych oraz powiatowych jednostkach organizacyjnych;
- 3) urzędach gmin, jednostkach pomocniczych gmin, gminnych jednostkach budżetowych i samorządowych zakładach budżetowych;
- 4) biurach (ich odpowiednikach) związków jednostek samorządu terytorialnego oraz samorządowych zakładów budżetowych utworzonych przez te związki;
- 5) biurach (ich odpowiednikach) jednostek administracyjnych jednostek samorządu terytorialnego<sup>87</sup>.

Zgodnie z zapisami wymienionej ustawy pracownikiem samorządowym zostać może osoba będąca obywatelem polskim (z zastrzeżeniem art. 11, ust. 2 i 3); mająca pełną zdolność do czynności prawnych oraz korzystająca z pełni praw publicznych; posiadająca kwalifikacje zawodowe wymagane do wykonywania pracy na określonym stanowisku oraz dodatkowo posiadająca wykształcenie minimum średnie; o nieposzlakowanej opinii, niekarana<sup>88</sup>. Co więcej, artykuł 13a, ustęp 1 określa, iż w toku naboru komisja wyłania nie więcej niż pięciu najlepszych kandydatów spełniających wymagania niezbędne oraz w największym stopniu wymagania dodatkowe i przedstawia efekty postępowania rekrutacyjnego kierownikowi jednostki, który dokonuje ostatecznego wyboru spośród przedstawionych kandydatur. Niezwłocznie po przeprowadzonym naborze (art. 15, ust. 1) informacja o jego wyniku jest upowszechniana przez umieszczenie na tablicy informacyjnej w jednostce przeprowadzającej nabór oraz opublikowanie w Biuletynie Informacji Publicznej.

Jednostki samorządu terytorialnego zostały zobowiązane do organizowania służby przygotowawczej dla pracowników podejmujących po raz pierwszy zatrudnienie na stanowisku urzędniczym. Kierownik jednostki, w drodze zarządzenia, określa szczegółowy sposób przeprowadzania służby przygotowawczej. Celem służby przygotowawczej jest, po pierwsze, teoretyczne i praktyczne przygotowanie nowego urzędnika samorządowego do należytego wykonywania obowiązków służbowych, po drugie, ocena jego przydatności do pracy. Decyzję w sprawie skierowania do służby przygotowawczej i jej zakresu podejmuje kierownik jednostki, biorąc pod uwagę poziom przygotowania pracownika do wykonywania obowiązków na danym stanowisku oraz na podstawie opinii osoby kierującej komórką organizacyjną, w której pracownik jest zatrudniony. Służba przygotowawcza

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<sup>87</sup> Tamże, art. 2.

<sup>88</sup> Tamże, art. 6, ust. 1; art. 6, ust. 3.

obejmuje okres nie dłuższy niż 3 miesiące i kończy się egzaminem<sup>89</sup>. Jednakże, zgodnie z artykułem 19, ustęp 5 ustawy, na umotywowany wniosek osoby kierującej daną jednostką, kierownik może zwolnić pracownika z obowiązku odbycia służby przygotowawczej, jeśli wiedza i umiejętności pracownika są wystarczające do wykonywania pracy urzędniczej. Wymieniona okoliczność nie zwalnia pracownika ze zdania egzaminu końcowego (art. 19, ust. 7).

Zatrudnienie pracownika samorządowego, według artykułu 4, ustęp 1 ustawy o pracownikach samorządowych, odbywa się na podstawie<sup>90</sup>:

- wyboru: wójt (burmistrz, prezydent miasta) lub w związkach jednostek samorządu terytorialnego: przewodniczący zarządu związku i pozostali członkowie zarządu - jeżeli statut związku tak stanowi;
- powołania: zastępca wójta (burmistrza, prezydenta miasta), skarbnik gminy;
- umowy o pracę - pozostali pracownicy samorządowi.

### **Motywowanie pracowników**

Odpowiednia motywacja pracownika na każdym poziomie zarządzania jednostką administracji publicznej, w obecnym czasie, jest jednym z wiodących działań kształtujących proces zarządzania kapitałem ludzkim. Dlatego też istotne jest opracowanie takiego pakietu motywatorów, tj. czynników mobilizujących pracownika, które zagwarantują wzrost efektywności pracy, a zarazem będą satysfakcjonujące dla zatrudnionych osób. Zdefiniowane narzędzia motywowania są podstawowym elementem współczesnych systemów motywacyjnych.

Motywowanie to działanie poprzez określone bodźce, którego efektem jest wpływanie na postawy i zachowania pracowników. Zdaniem Cz. Sikorskiego problem motywacji w jednostkach administracji publicznej należy rozpatrywać w kontekście wzajemnych działań spajających zatrudnionego oraz organizację, która go zatrudnia<sup>91</sup>. To powoduje, że każda ze stron musi być gotowa na poniesienie pewnego wkładu, czy kosztu celem uzyskania korzystnego wyniku końcowego. Jednak pamiętać trzeba, że z nagrodą związane są pewne wymagania wobec pracownika, tzn. im wyższej nagrody oczekuje, tym większy wkład pracy powinien włożyć. W ramach tak przyjętego stanowiska motywacja staje się z jednej strony źródłem, zaś z drugiej stymulatorem zachowań ludzkich. Analizą tego zjawiska szerzej zajęła się M.W. Kopertyńska, która badając działania pracowników w organizacji stwierdziła, że uświadomienie sobie potrzeby przez człowieka prowadzi do pobudzenia gotowości podjęcia aktywnego działania na rzecz jej zaspokojenia<sup>92</sup>. Odmienne stanowisko w kwestii motywowania pracowników prezentuje J.

<sup>89</sup> Tamże, art. 19, ust.2 ; ust. 3, ust.4.

<sup>90</sup> Tamże, art. 4, ust. 1.

<sup>91</sup> Cz. Sikorski, *Motywacja jako wymiana – modele relacji między pracownikami a organizacją*, Difin, Warszawa 2004, s.6-9.

<sup>92</sup> W. M. Kopertyńska, *Motywowanie pracowników Teoria i Praktyka*, PLACET, Warszawa 2009, s. 64.

Reykowski. Zdaniem autora w procesie tym istotnego znaczenia nabierają uwarunkowania psychologiczne. Zachodzące w człowieku procesy regulacji psychicznej stają się stymulatorem obranego kierunku działania, a zarazem podkreślają sens osiągnięcia wytyczonego celu<sup>93</sup>. Innymi słowy, to wewnętrzny mechanizm człowieka uruchamiający zachowania skierowane na osiągnięcie obranego celu.

Przenosząc podjęte rozważania na grunt administracji publicznej zasadnym jest odnieść się do działań związanych z poprawą wydajności za pomocą systemu motywacji. Słusznym jest więc teza mówiąca, że pracownicy tego sektora są tacy sami jak sektora prywatnego, a jedynie nieznaczne różnice pojawiają się w strukturze ich motywów działania.

Aby skutecznie motywować pracowników do pracy stosowane są różne narzędzia

i instrumenty motywacyjne adekwatne do potrzeb i warunków danej organizacji. Dzielą się one na motywatory płacowe oraz motywatory pozapłacowe o charakterze niematerialnym (np. publiczne wyrażanie uznania) lub materialnym (np. doksztalcanie na koszt pracodawcy). Istotne jest, aby instrumenty materialne oraz niematerialne wzajemnie się uzupełniały. Najlepsze efekty motywacyjne daje zastosowanie pewnej kompilacji różnorodnych narzędzi.

W jednostkach samorządowych są w zasadzie ograniczone możliwości finansowego motywowania pracowników. Pracownikom samorządowym przysługuje wynagrodzenie stosowne do zajmowanego stanowiska oraz posiadanych kwalifikacji zawodowych. Zasady wynagradzania i wymagania kwalifikacyjne niezbędne do wykonywania pracy na poszczególnych stanowiskach określa rozporządzenie Rady Ministrów z dnia 25 października 2021r. w sprawie wynagradzania pracowników samorządowych (Dz.U.2021, poz. 1960) oraz rozporządzenie Rady Ministrów z dnia 12 lipca 2024 r. zmieniające rozporządzenie w sprawie wynagradzania pracowników samorządowych (Dz.U.2024 poz.1071).

Artykuł 39, ustęp 1 ustawy o pracownikach samorządowych nakłada na pracodawcę obowiązek opracowania regulaminu wynagradzania, w którym określone są wymagania kwalifikacyjne oraz szczegółowe warunki wynagradzania pracowników samorządowych, w tym maksymalny poziom wynagrodzenia zasadniczego. Regulamin określa warunki przyznawania premii i nagród oraz dodatków.

Pracownik samorządowy, który wykazuje inicjatywę w pracy i sumiennie wykonuje swoje obowiązki, zgodnie z artykułem 20, ustęp 1 ustawy o pracownikach

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<sup>93</sup> J. Reykowski, *Teoria motywacji a zarządzanie* cyt. za: J. Szczupaczyński, *Anatomia zarządzania organizacją*, Międzynarodowa Szkoła Menadżerów, Warszawa 1998, s. 81.

samorządowych, może zostać przeniesiony na wyższe stanowisko (awans wewnętrzny).

Dominujące narzędzia motywowania finansowego stanowią premie i nagrody uznaniowe. Motywowanie pozapłacowe (benefity) coraz bardziej zyskują na znaczeniu. Niewątpliwą zaletą dodatkowych świadczeń jest możliwość dopasowania ich do potrzeb i oczekiwań pracownika. Znaczna uwaga skierowana jest również na kwestię dotyczącą doskonalenia, rozwoju kompetencji. Także stworzenie warunków sprzyjających samodzielności, w perspektywie, powinno zaowocować większym zaangażowaniem, wzrostem skuteczności powierzonych działań.

Reasumując, warto wskazać, że problem motywacji, a zarazem zjawisko motywowania ma szczególne znaczenie dla pracowników i pracodawców. Właściwa motywacja pracowników pozwala skuteczniej osiągać założone cele. Należy zaakcentować, że dobrze skonstruowany system motywowania stwarza możliwość nagradzania efektywnej pracy poprzez zarówno motyvatory finansowe i pozafinansowe.

### **Rozwój zawodowy pracowników**

Nie da się dobrze prosperować, czy świadczyć usługi nie dokonując inwestycji w pracowników. Stawiając na rozwój i utrzymanie dobrej pozycji rynkowej w przeważającej mierze stawiamy na dobrze zintegrowany, a jednocześnie wykwalifikowany zespół.

Mając na uwadze fakt, że sukcesy organizacji zależą od zatrudnionych osób, każda z nich starannie prowadzi działania zmierzające do budowania i rozwoju swojego zespołu.

W ramach zarządzania zasobami ludzkimi istotne miejsce osiągnają działania ukierunkowane na kształcenie i rozwój zawodowy pracowników. Kadra kierownicza zachęca podwładnych do uzupełniania kompetencji niezbędnych dla danego stanowiska. Działania takie podyktowane są niedoborami umiejętności wyniesionych ze szkół, czy uczelni, nieadekwatnym wykształceniem w stosunku do podjętego zatrudnienia.

Przenosząc ciężar zainteresowania na poziom administracji publicznej należy wskazać, że w latach siedemdziesiątych szkolenia były jednym z najważniejszych narzędzi poprawy sprawności zarządzania. Wraz z nadejściem następnej dekady dominować zaczęła koncepcja Total Quality Management (TQM), w ramach której duży nacisk położono na jakość szkoleń.

Należy zwrócić uwagę, że szkolenia nie stanowią narzędzia wypełniającego deficyt edukacyjny. Wynika to z faktu, iż w momencie podjęcia pracy zawodowej osoba zobowiązana jest ustawą do posiadania określonych kwalifikacji. Dlatego coraz bardziej bulwersują sytuacje, w których administrację samorządową zasilają

osoby z tzw. klucza politycznego, czy rodzinnego. Co gorsza ich brak kompetencji obarcza podatnika, który musi pokrywać koszty ich niedoborów w wykształceniu.

Pracownicy samorządowi poszerzający wiedzę i kwalifikacje zawodowe mogą starać się o pokrycie kosztów kształcenia na kursach, studiach (licencjackich, magisterskich, inżynierskich, podyplomowych), a także zwrotu kosztów dojazdów. W planach finansowych jednostek samorządowych zabezpieczone są środki finansowe na podnoszenie wiedzy i kwalifikacji zawodowych pracowników (art. 29, ust. 1 ustawy o pracownikach samorządowych), ponieważ do podstawowych obowiązków pracownika samorządowego, zgodnie z artykułem 24 wymienionej ustawy należy stałe podnoszenie umiejętności i kwalifikacji zawodowych.

Współpraca samorządów lokalnych ze swoimi odpowiednikami w Unii Europejskiej umożliwiła udział pracowników w szkoleniach międzynarodowych. Szczególne zasługi w tym zakresie mają, m.in. związki gmin, czy współpraca partnerska miast, wzajemna wymiana zdobytymi doświadczeniami.

Inwestowanie w kapitał ludzki to proces ściśle związany z wymogami stawianymi przez system zarządzania zasobami ludzkimi, którego celem przewodnim jest, przede wszystkim dążenie do podnoszenia kwalifikacji pracowników, co przekłada się na poprawność realizacji jej celów.

### **Ocenianie pracowników**

Kadra kierownicza poddając weryfikacji ilościowej, jak i jakościowej działania pracowników stara się odpowiedzieć na pytanie, czy dany pracownik lub ich grupa spełnia potrzeby danego miejsca pracy. Zdaniem M. Sidor-Rządkowskiej wielofunkcyjność oceny okresowej wynika z fundamentalnych zasad polityki personalnej, do których zaliczyć należy:

- poczucie sprawiedliwości i równości,
- działania na rzecz poszanowania godności osobistej pracowników,
- troska o jakość i standard życia zawodowego,
- tworzenie atmosfery kreatywności zawodowej<sup>94</sup>.

Ocena pracownika obejmuje nie tylko efekty jego pracy, ale także postawy i zachowania, skuteczność podjętych działań w zakresie podnoszenia kwalifikacji, identyfikację obszarów wymagających rozwoju i dobór odpowiednich form doksztalcania, co w dalszej kolejności przekłada się na decyzje personalne. Ponadto ocena stanowi źródło wiedzy dotyczącej aspiracji pracownika, jego planów zawodowych oraz potrzeb rozwojowych. To także okazja do zaakcentowania sukcesów i określenia występujących trudności, wskazania zachowań zasługujących na pochwałę, jak i te wymagające korekty, a także nakreślenie obustronnych

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<sup>94</sup> M. Sidor-Rządkowska, *Kształtowanie nowoczesnych systemów ocen pracowników*, Oficyna Ekonomiczna, Kraków 2003, s. 15-17.

oczekiwań: ze strony pracownika i przełożonego. Prawidłowo przeprowadzona rozmowa okresowa stanowi więc ważny czynnik motywowania pracowników.

Warto także nadmienić, że ocena jest także narzędziem weryfikacji decyzji dotyczących awansów zawodowych, podwyżek wynagrodzenia, czy zwalniania pracowników. Wynik oceny może bezpośrednio wpływać na pozycję pracownika w strukturze organizacji oraz decydować o tym, jak odbiera go najbliższe otoczenie.

Obowiązek dokonywania ocen okresowych pracowników samorządowych reguluje ustawa o pracownikach samorządowych. Każdy kierownik jednostki samorządowej jest zobowiązany do określenia trybu i kryteriów ocen okresowych pracowników. W drodze zarządzenia kierownik jednostki określa sposób dokonywania ocen, okresy ich sporządzania oraz kryteria oceniania, a także skalę ocen, również wskazuje wzór arkusza oceny (art. 28). Zasady oceny pracowników samorządowych powinny być dostosowane do potrzeb jednostki, jej specyfiki funkcjonowania, zaś kryteria oceny powinny być obiektywne i dotyczyć bezpośrednio wywiązywania się pracownika z obowiązków na zajmowanym stanowisku.

Zgodnie z ustawą o pracownikach samorządowych, pracownicy zatrudnieni na stanowisku urzędniczym, w tym kierowniczym, podlegają ocenie okresowej, którą dokonuje bezpośredni przełożony, nie rzadziej niż raz na 2 lata i nie częściej niż raz na 6 miesięcy. Ocena dotyczy wywiązywania się z obowiązków na zajmowanym stanowisku oraz wypełniania podstawowych obowiązków określonych w artykule 24 przytoczonej ustawy, a także w zakresie wykonywania poleceń przełożonego<sup>95</sup>.

Kluczowym elementem oceny okresowej jest rozmowa oceniającego z ocenianym, która powinna rozpocząć się samooceną ocenianego. Podczas rozmowy oceniający omawia z ocenianym wykonywane przez niego obowiązki w okresie ocenianym, trudności podczas realizacji zadań oraz stopień spełnienia przez ocenianego ustalonych kryteriów oceny. Oceniający określa, w porozumieniu z ocenianym, zakres wiedzy i umiejętności wymagających rozwoju i plan działań doskonalących celem lepszego wykonywania obowiązków. Podczas rozmowy oceniającej powinny zostać zachowane zasady dialogu, bez nadmiaru krytyki od osoby oceniającej, która działałaby zniechęcająco na pracownika, zaś informacje zwrotne powinny być konstruktywne, a nie ogólnikowe. Wynik oceny (na piśmie) oceniający doręcza pracownikowi oraz kierownikowi jednostki (art. 24, ust. 4 ).

Pracownik samorządowy ma możliwość odwołania się od każdej dokonanej oceny do kierownika jednostki, w której jest on zatrudniony, w terminie 7 dni od dnia doręczenia oceny. Reguluje to artykuł 27, ustęp 5 ustawy o pracownikach samorządowych. Odwołanie jest rozpatrywane w terminie 14 dni od dnia wniesienia.

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<sup>95</sup> Ustawa z dnia 21 listopada 2008 r. o pracownikach samorządowych ( t.j. Dz. U. z 2024 r. poz. 1135), art. 27, ust. 1; art. 27, ust. 2; art. 27, ust. 3; art. 24; art. 25, ust. 1.

W przypadku uwzględnienia odwołania dokonywana jest zmiana oceny lub dokonuje się oceny po raz drugi. Natomiast w przypadku uzyskania przez pracownika negatywnej oceny, ponowną ocenę przeprowadza się nie wcześniej niż po upływie 3 miesięcy od dnia zakończenia poprzedniej oceny. Uzyskanie ponownie negatywnej oceny skutkuje rozwiązaniem umowy o pracę, z zachowaniem okresów wypowiedzenia<sup>96</sup>.

W urzędach, ocena pracy urzędnika samorządowego jest działaniem nie tylko realizowanym przez kadre kierowniczą (bezpośrednich przełożonych), ale także przez klientów, czy przedstawicieli innych instytucji (np. w formie ankiety). Istotnym etapem oceny jest jej duży wpływ na zachowania podwładnych. Z jednej strony może to stać się czynnikiem motywującym do dalszej pracy, zaś z drugiej impulsem zniechęcającym do dalszego rozwoju.

Podsumowując, w każdej jednostce samorządu terytorialnego przeprowadzenie okresowych ocen umożliwia zwiększenie wydajności oraz poprawę jakości pracy pracowników, wybór osób do awansu, wyznaczenie potrzeb szkoleniowych oraz motywuje do realizowania wyznaczonych celów.

### **Podsumowanie**

Skuteczne zarządzanie zasobami ludzkimi staje się kluczem do sukcesu osiąganego zarówno przez firmy, jak i jednostki samorządu terytorialnego pomimo, że aspekt zarządzania jest inaczej postrzegany w samorządach ze względu na cyklicznie zmieniającą się władzę (wybory samorządowe), ograniczony budżet, sztywne zasady zatrudniania, awansowania i zwalniania pracowników nałożone prawnie. W przypadku jednostek samorządu terytorialnego głównym aktem prawnym regulującym stosunki pracy jest ustawa o pracownikach samorządowych.

Funkcjonowanie administracji samorządowej w pełni zależy od wiedzy, umiejętności, kompetencji i postaw zatrudnionych pracowników. Reprezentujący urzędy miast, czy gmin pracownicy samorządowi poprzez bezpośredni kontakt z klientem dysponują wiedzą na temat lokalnych problemów. Należy tu wspomnieć, że urzędnicy to także obywatele danej jednostki samorządowej, a ich postępowanie jest bardzo wnikliwie oceniane przez współmieszkańców. Prezentowany przez nich stosunek do interesariuszy wpływa na wizerunek tych jednostek. Pracę w sektorze publicznym powinni zatem podejmować ludzie mający świadomość służby publicznej.

Każda jednostka administracji samorządowej powinna prezentować wysokie poczucie tożsamości urzędu z miejscową ludnością. Wówczas efektywność pracy oraz opinie interesariuszy będą nie tylko miernikiem jakości pracy, ale narzędziem doceniania pracy urzędników.

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<sup>96</sup> Tamże, art. 27.

Nie ulega wątpliwości, że od umiejętnego prowadzenia polityki kadrowej w dużej części zależy powodzenie wykonania strategicznych planów na poziomie jednostek samorządu terytorialnego.

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3. Rozporządzenie Rady Ministrów z dnia 12 lipca 2024 r. zmieniające rozporządzenie w sprawie wynagradzania pracowników samorządowych (Dz.U.2024 poz.1071).

## ZARZĄDZANIE DOBRAMI A KRYZYS EKONOMICZNY W POSTAWIE TRZECH RELIGII: CHRZEŚCIJAŃSTWO JUDAIZM ORAZ ISLAM

Doświadczenie kryzysu ekonomicznego kilku minionych lat, a szczególnie czas pandemii Covid 19 pozwalają nam spojrzeć globalnie na zagadnienie zjawiska finansowego impasu. Podjęto wiele wysiłków na płaszczyźnie zarządzania dobrami, by wskazać przyczyny zapaści, oraz drogę wyjścia z kryzysu. Będąc świadkami zaistniałego zjawiska, można by zapytać, czy kryzys ten dotyczy tylko zagadnień natury ekonomicznej, czy może też ma swoje podłoże w kryzysie niezbywalnych wartości moralnych?. Dla lepszego zrozumienia tematu, wydaje się być zasadne przypomnienie, że ekonomia odnosiła się niegdyś do prowadzenia gospodarstwa domowego, domu, rodziny czyniąc to według prawa<sup>97</sup>. Na tym fundamencie później stała się częścią takich dziedzin jak: teologia, etyka, filozofia czy też religia. Dziś natomiast zagadnienie ekonomii traktujemy jako pewnego rodzaju zjawisko kulturowe czy cywilizacyjne<sup>98</sup>. Skoro kryzys ekonomiczny ma wymiar globalny to dotyka on także wyznawców różnych religii światowych. Stąd też, w niniejszym opracowaniu oprócz zagadnienia kryzysu ekonomicznego, zostanie podjęta refleksja nad normami etycznymi we współczesnej ekonomii w oparciu o doświadczenia i prawo wielkich religii: chrześcijaństwo, judaizm, oraz islam.

### 1. Chrześcijaństwo

Uznając Boga jako Trójcę Przenajświętszą (Bóg Ojciec, Syn Boży i Duch Święty), Chrześcijaństwo ma charakter religii monoteistycznych. Poświadczona przez pisma historyczne, a szczególnie przez Nowy Testament działalność Jezusa Chrystusa prowadzi wierzących Chrześcijan do doświadczenia pierwszych gmin chrześcijańskich. Natomiast Stary Testament ukazuje szczególną więź z Bogiem, który spełnia wobec swego ludu dane i spisane obietnice. Naczelną kwestią w religii chrześcijańskiej oprócz Biblii zajmuje Tradycja. Przeprowadzając egzegezę ksiąg biblijnych ST zauważamy, że daje ona dwojakie podejście do dóbr materialnych. Z jednej strony ukazując dobra jako coś koniecznego i niezbędnego do funkcjonowania, a obfitość darów kojarzona jest z błogosławieństwem bożym. Z drugiej zaś, napotykamy na źle wykorzystane bogactwo będące udziałem zatracenia człowieka, a niekiedy i całych społeczności.

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*o. dr. Marceł Ryszard Gęśła OFM*  
*Wyższa Szkoła Społeczno-Gospodarcza w Przeworsku*

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<sup>97</sup> *Oikonomia*, *oikos* (gr.), gospodarstwo domowe, rodzina, dom. Drugi człon wyrazu *nomos* (gr.), prawo.

<sup>98</sup> T. Sedláček, *Ekonomia dobra i zła, W poszukiwaniu istoty ekonomii od Gilgamesza do Wall Street*, Warszawa 2012, s. 15.

Na szczególną uwagę zasługują teksty proroków większych, Izajasza i Jeremiasza, którzy piętnują oszustwo i niesprawiedliwość wobec biednych i ubogich (por. Iz 58, 1-11; Jr 7, 4-7)<sup>99</sup>, oraz proroka mniejszego Ozeasza (por. Oz 4, 1-2).

Z kolei NT jest kontynuacją Tradycji starotestamentalnej. Syn Boży przyszedł na ziemię, by głosić Dobrą Nowinę ubogim (por. Łk 4,18). Jezus jawi się jako ich obrońca wskazując na zagrożenia płynące ze strony bogactwa: *Dzieci, jakże trudno wejść do królestwa Bożego tym, którzy w dostatkach pokładają ufność. Łatwiej jest wielbłądowi przejść przez ucho igielne, niż bogatemu wejść do królestwa Bożego* (Mk 10, 24-25). Chociaż Chrystus przestrzegał przed zgubnymi skutkami źle wykorzystanych dóbr materialnych, nie można stwierdzić, że je negował. Podkreślając pewien porządek wartości zwracał się do faryzeuszy: *oddajcie więc cesarowi to, co należy do cesara, a Bogu to, co należy do Boga* (Mt 22, 21). Nie trudno jest zauważyć, że między Pismem Świętym, a ekonomią zachodzą silne powiązania. Wystarczy przytoczyć fakt, iż z ponad czterdziestu przypowieści Jezusa zapisanych w NT, aż dziewiętnaście zawiera zagadnienia ekonomiczne czy też społeczne np. przypowieść o talentach w której Jezus piętnuje sługę za źle wykorzystane pieniądze; *powinieneś więc być oddać moje pieniądze bankierom, a ja po powrocie byłbym z zyskiem odebrał swoją własność* (Mt 25,27), o nieuczciwych rządcach (Łk 16, 5-12)<sup>100</sup> i (Łk19, 13-23)<sup>101</sup>, o dwóch dłużnikach (Łk 7,41-43)<sup>102</sup>, o zagubionej drachmie (Łk 15, 8-10)<sup>103</sup>, o pracownikach w winnicy (Mt 20, 8)<sup>104</sup> oraz

<sup>99</sup> W całym niniejszym opracowaniu cytowano za: *The african Bible*, Paulines publications Africa, Nairobi-Kenia, 1999.

<sup>100</sup> Przywołał więc do siebie każdego z dłużników swego pana i zapytał pierwszego: "Ile jesteś winien memu panu?" Ten odpowiedział: "Sto beczek oliwy". On mu rzekł: "Weź swoje zobowiązanie, siadaj prędko i napisz: pięćdziesiąt". Następnie pytał drugiego: "A ty ile jesteś winien?" Ten odrzekł: "Sto korców pszenicy". Mówi mu: "Weź swoje zobowiązanie i napisz: osiemdziesiąt". Pan pochwalił nieuczciwego rządcę, że roztropnie postąpił. Bo synowie tego świata rozropniejsi są w stosunkach z ludźmi podobnymi sobie niż synowie światłości. Ja też wam powiadam: Pozyskujcie sobie przyjaciół niegodziwą mamoną, aby gdy [wszystko] się skończy, przyjęto was do wiecznych przybytków. Kto w drobnej rzeczy jest wierny, ten i w wielkiej będzie wierny; a kto w drobnej rzeczy jest nieuczciwy, ten i w wielkiej nieuczciwy będzie. Jeśli więc w zarządzie niegodziwą mamoną nie okazaliście się wierni, prawdziwe dobro kto wam powierzy? Jeśli w zarządzie cudzym dobrem nie okazaliście się wierni, kto wam da wasze?

<sup>101</sup> Przywołał więc dziesięciu sług swoich, dał im dziesięć min i rzekł do nich: "Zarabiajcie nimi, aż wrócę". Ale jego współobywatele nienawidzili go i wysłali za nim poselstwo z oświadczeniem: "Nie chcemy, żeby ten królował nad nami". Gdy po otrzymaniu godności królewskiej wrócił, kazał przywołać do siebie te sługi, którym dał pieniądze, aby się dowiedzieć, co każdy zyskał. Stawił się więc pierwszy i rzekł: "Panie, twoja mina przysporzyła dziesięć min". Odpowiedział mu: "Dobrze, sługo dobry; ponieważ w drobnej rzeczy okazałeś się wierny, sprawuj władzę nad dziesięciu miastami!" Także drugi przyszedł i rzekł: "Panie, twoja mina przyniosła pięć min". Temu też powiedział: "I ty miej władzę nad pięciu miastami!" Następny przyszedł i rzekł: "Panie, tu jest twoja mina, którą trzymałem zawiniętą w chustecę. Lękałem się bowiem ciebie, bo jesteś człowiekiem surowym: chcesz brać, czegoś nie posiał". Odpowiedział mu: "Według słów twoich sądzę cię, zły sługo! Wiedziałeś, że jestem człowiekiem surowym: chcę brać, gdzie nie posiałem, i żąć, gdzie nie posiał. Czemu więc nie dałeś moich pieniędzy do banku? A ja po powrocie byłbym je z zyskiem odebrał".

<sup>102</sup> «Pewien wierzyciel miał dwóch dłużników. Jeden winien mu był pięćset denarów, a drugi pięćdziesiąt. Gdy nie mieli z czego oddać, darował obydwom. Który więc z nich będzie go bardziej miłował? » Szymon odpowiedział: «Sądzę, że ten, któremu więcej darował». On mu rzekł: «Słusznie osądziłeś».

<sup>103</sup> Albo jeśli jakaś kobieta, mając dziesięć drachm, zgubi jedną drachmę, czyż nie zapala światła, nie wymiata domu i nie szuka starannie, aż ją znajdzie? A znalazłszy ją, sprasza przyjaciółki i sąsiadki i mówi: "Cieszcie się ze mną, bo znalazłam drachmę, którą zgubiłam". Tak samo, powiadam wam, radość powstaje u aniołów Bożych z jednego grzesznika, który się nawraca».

inne<sup>105</sup>. Zgłębiając treści zawarte w Nowym Testamencie możemy zauważyć, że zagadnienia ekonomiczne zapisane w księgach są przytaczane średnio co szesnasty werset, natomiast w Ewangelii wg św. Łukasza nawet co siódmy<sup>106</sup>. Taki zapis przenosi człowieka do świata materialnego w którym właściwe korzystanie z bogactwa zakłada moralną odpowiedzialność za rozwój gospodarczy.

Korzyść jaką osiąga człowiek w wyniku posiadania dóbr materialnych nabytych uczciwie nie jest czymś niemoralnym. To marnotrawienie zasobów, lenistwo, brak zaangażowania w rozwój gospodarczy jest tą złą kartą zapisaną także w historii Chrześcijaństwa. Moralnym obowiązkiem jest rozwijać otrzymane dary i charyzmaty ku pożytkowi własnemu i innych ludzi. Oczywiście inną kwestią jest chciwość posiadania zbytnich zasobów: posiadania dla posiadania. Mądrość wypracowana przez mistrzów życia wewnętrznego odnosi się do relacji posiadania dóbr w taki sposób, by one nie posiadały człowieka. Św. Paweł w pierwszym liście do Tymoteusza przestrzega mówiąc, że korzeniem wszelkiego zła jest chciwość bogactwa, które pogrąża *ludzi w zgubie i zatraceniu* (1Tm 6, 9-10). Natomiast św. Tomasz z Akwinu<sup>107</sup> mówiąc o szczęściu człowieka, podkreśla podporządkowanie bogactw ostatecznemu celowi jakim jest szczęście wieczne<sup>108</sup>.

Problem ubóstwa jaki od początku pojawia się w ekonomii, w religii chrześcijańskiej nabiera innego wymiaru. Jezus w kazaniu na Górze (Mt 5,1-3) w słowach: *błogosławieni ubodzy w duchu* podkreślił szczególną wartość ubóstwa cielesnego i duchowego jako coś wielce cenionego<sup>109</sup>. Wartość ubóstwa ma o tyle sens, na ile jest ono otwarciem na Boże działanie i do Niego prowadzi. Dlatego też, jednym ze ślubów składanych przez osoby życia konsekrowanego jest ślub ubóstwa. Ma on pomagać w osiągnięciu doskonałości, otwierać na sprawiedliwość, dając poczucie wolności od dóbr tego świata<sup>110</sup>. Kościół w społecznym nauczaniu głosi, że ludzie posiadający dobra materialne są ich zarządcami, które powierzył im Bóg, dawca wszelkiego dobra<sup>111</sup>. Jak stwierdza papież Jan Paweł II w encyklice *Laborem exercens*, zaangażowanie ekonomiczne powinno służyć zarówno jednostce jak i

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<sup>104</sup> A gdy nadszedł wieczór, rzekł właściciel winnicy do swego rządcy: "Zwołaj robotników i wypłać im należność, poczynawszy od ostatnich, aż do pierwszych!"

<sup>105</sup> Dla przykładu zostają wymienione jeszcze niektóre z przypowieści: o bogatym kupcu (Łk 12,16-21), o ukrytym skarbie i perle (Mt 13, 44), o wiernym słudze (Mk 13, 33-37); S. Cox i in., *Harmony of the Gospels*, Holman Bible, Nashville 2007, s. 348.

<sup>106</sup> J. Willis, *God's Politics: Why the Right Gets It Wrong and the Left Doesn't Get It*, Harper San-Francisco, San Francisco 2005, s. 212.

<sup>107</sup> Św. Tomasz z Akwinu, 1225/27-1274, kapłan i doktor Kościoła; W. Zaleski, *Święci na każdy dzień*, Warszawa 1989, s. 57-58; V. Schaubert, H. Schindler, *Święci na każdy dzień, patroni naszych czasów*, Warszawa 2000, s. 42-43.

<sup>108</sup> E. Gilson, *Tomizm. Wprowadzenie do filozofii św. Tomasza z Akwinu*, Warszawa 2003, s. 407.

<sup>109</sup> T. Sedláček, *Ekonomia dobra i zła...*, dz. cyt., s. 147.

<sup>110</sup> R. Gęśła, *Działalność misyjna i polonijna bernardynów w Argentynie w latach 1957-2018*, [Niepublikowana rozprawa doktorska napisana pod kierunkiem o. prof. dra hab. Jarosława Różańskiego, Uniwersytet Kardynała Stefana Wyszyńskiego], Warszawa 2022, s. 155.

<sup>111</sup> Papieska Rada Iustitia et PAX, *Kompedium Nauki Społecznej Kościoła*, Kielce 2005, n. 328.

całemu społeczeństwu. Podjęte w odpowiedni sposób może się stać także sposobnością do uświęcenia i zbawienia człowieka<sup>112</sup>.

Dla chrześcijanina ważnym jest nie tyle posiadanie majątku, ile sposób w jaki zostaje on wykorzystywany, gdyż bogactwo samo w sobie nie ma żadnej wartości moralnej-nie jest dobre ani złe. Dopiero jego użycie niesie za sobą konsekwencje natury moralnej, ale też i społecznej. Bogaci w zasoby materialne powinni kształtować swoje działanie tak, by dobra materialne służyły innym dla osobistego rozwoju. Tak więc bogactwo jest po to, żeby się nim dzielić. Warto przypomnieć, że Stary i Nowy Testament wzywają do miłości bliźniego. Przykazanie to następuje bezpośrednio po przykazaniu miłowania Boga i jest najważniejsze ze wszystkich przykazań: *będziesz miłował Pana Boga swego, całym swoim sercem, całą swoją duszą, całym swoim umysłem i całą swoją mocą. Drugie jest to: Będziesz miłował swego bliźniego jak siebie samego. Nie ma innego przykazania większego od tych* (Mk 12, 30-31). Nakaz o którym wspomina Biblia ma także znaczenie dla ekonomistów. Dotyczy on bowiem regulowania egoizmu ludzkiego. Trzeba też zaznaczyć, że w relacjach międzyludzkich należy zachować cnotę roztropności, o której pisał św. Tomasz z Akwinu zaliczając ją do siedmiu cnot głównych<sup>113</sup>.

Nieprzestrzeganie zasad moralnych jest według chrześcijańskiej wykładni czynnikiem przyczyniającym się do powstania kryzysu finansowego. Ma to swoje źródło w przekonaniu, że człowiek jest samowystarczalny, a ekonomia powinna być odseparowana od zagadnień moralnych. Skutkiem takiego podejścia do zagadnienia, stwierdza w encyklice *Caritas in Veritate* papież Benedykt XVI, może być podeptanie wolności człowieka, a nawet całych społeczeństw<sup>114</sup>. Ekonomia powinna podlegać zasadom sprawiedliwości rozdzielczej i społecznej, których celem jest wzajemne wsparcie i pomoc. Wówczas tworzymy prawdziwą demokrację ekonomiczną<sup>115</sup>.

Patrząc całościowo na zagadnienie kryzysu ekonomicznego należy podkreślić zaistniałe w nim uwarunkowania natury politycznej, społecznej czy kulturowej. Brak koordynacji międzypartyjnej, umiarkowana chęć szukania wspólnych rozwiązań dla dobra obywateli, staje się niekiedy podstawą do walk na arenie międzynarodowej. Taka sytuacja nie może służyć rozwojowi ekonomicznemu społeczeństwa. Istnieje więc potrzeba formacji społeczeństwa. Solidne wykształcenie pozwala na

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<sup>112</sup> Por. Jan Paweł II, *Encyklika o pracy ludzkiej „Laborem exercens”*, nr 25-27, Kraków 1997.

<sup>113</sup> D. McCloskey, *The Bourgeois Virtues: Ethics for an Age of Commerce*, University of Chicago Press, Chicago 2006, s. 8.

<sup>114</sup>(...) przekonanie o tym, że ekonomia wymaga autonomii, która nie musi ulegać «wplywom» o charakterze moralnym, doprowadziło człowieka do tego, że nadużył narzędzia, jakim jest ekonomia, w sposób wręcz niszczyielski. Z czasem przekonania te doprowadziły do powstania systemów gospodarczych, społecznych i politycznych, które podeptały wolność osoby i grup społecznych i właśnie dlatego nie były w stanie zapewnić obiecywanej sprawiedliwości; Benedykt XVI, *Encyklika o integralnym rozwoju ludzkim w miłości i prawdzie „Caritas in Veritate”*, nr 34, Kraków 2009.

<sup>115</sup> Tamże, nr 35-38.

minimalizację błędów, których można by uniknąć posiadając określoną wiedzę. Brak poczucia odpowiedzialności moralnej za dobro wspólne sprządza niekiedy na jednostkę, a nieraz i całe społeczeństwa problem ubóstwa. Człowiek, pozbawiony podstawowych środków do życia staje się wówczas tym, kim naprawdę nie chciał być. Oprócz negatywnych skutków kryzysu ekonomicznego możemy też dopatrzeć się pozytywnych jego walorów. Krach ekonomiczny może przyczynić się do nowego spojrzenia na struktury finansowe i wymusić działania prewencyjne w zakresie ekonomicznym, społecznym czy politycznym. Należy jednak zaznaczyć, że u podstaw kryzysu finansowego nie zawsze znajduje się kwestia ekonomiczna. Często bowiem kryzys ten dotyka zwykłej solidarności i elementarnego braku wiedzy i ludzkiej kultury.

## 2. Judaizm

Francuski ekonomista Jacques Attali<sup>116</sup> istoty zagadnienia finansowego w judaizmie dopatruje się w księdze Wyjścia<sup>117</sup>. Żydzi wychodząc z Egiptu, z ziemi faraona wzbogacili się o złoto (por. Rdz 15, 13-14)<sup>118</sup>. Ten zagrabiony skarb, nie okazał się jednak sprzymierzeńcem drogi. Umęczeni wędrówką i zbuntowani Izraelici postanawiają wybudować złotego cielca, któremu mogliby oddawać pokłon. To co miało przynieść zbawienne owoce ściągnęło na wędrówców zagrożenie bałwochwalstwa<sup>119</sup>. Ten skrajny precedens przerywa Mojżesz pałac bożka, a z nim poddając unicestwieniu majątek Izraelitów. Wydarzenie to staje się trudną, ale potrzebną wykładnią z dziedziny ekonomii. Mojżesz podaje swojemu ludowi nowe Prawo otrzymane od Jahwe, a zawarte w Dekalogu (Wj 20, 1-17). Ten kodeks Prawa w miejsce bogactwa daje normy moralne. Exodus opisany w Księdze Wyjścia podkreśla symbolikę zależności, między tym co duchowe, a życiem gospodarczym wyznawców judaizmu.

Chcąc jeszcze bardziej wniknąć w zagadnienie ekonomii, należy podkreślić ważną rolę jaką odgrywa dla żydów<sup>120</sup> księga Talmud. Księga o tyle ważna, że autorami jej byli ludzie zajmujący się handlem i kupiectwem. Jak pisze w swej książce Werner Sombart<sup>121</sup>, Talmud stał się *punktem środkowym żydowskiego życia religijnego*<sup>122</sup>, a zarazem filarem żydowskiej ekonomii. Przyczyną takiego

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<sup>116</sup> Jacques Attali ur. 1 listopada 1943 w Algierze, wykładowca ekonomii na Université Paris-Dauphine w École Polytechnique a także w École des ponts et chaussées. Doradca Prezydenta Francji Francois Mitteranda; Jacques Attali [https://pl.wikipedia.org/wiki/Jacques\\_Attali](https://pl.wikipedia.org/wiki/Jacques_Attali), dostęp: 22.09.2024.

<sup>117</sup> J. Attali, *Żydzi, świat, pieniądze*, Warszawa 2003, s.13.

<sup>118</sup> I wtedy to Pan rzekł do Abrama: «Wiedz o tym dobrze, iż twoi potomkowie będą przebywać jako przybysze w kraju, który nie będzie ich krajem, i przez czterysta lat będą tam ciemiężeni jako niewolnicy; aż wreszcie ześlę zasłużoną karę na ten naród, którego będą niewolnikami, po czym oni wyjdą z wielkim dobytkiem.

<sup>119</sup> J. Attali, *Żydzi*, dz. cyt., s. 24.

<sup>120</sup> Według polskiej pisowni pisze się małą literą, gdy chodzi o wyznawcę judaizmu. Tak też jest w przypadku np. katolik, protestant itp. Natomiast, gdy chodziłoby o członka narodu hebrajskiego, wówczas napisalibyśmy dużą literą.

<sup>121</sup> Werner Sombart, ur. 19 stycznia 1863 w Ermsleben, zm. 18 maja 1841 w Berlinie, przedstawiciel historycznej szkoły ekonomii. Dowodził, że czynnikiem sprawczym przemian społecznych jest duch gospodarności; Sombart Werner <https://encyklopedia.pwn.pl/haslo/Sombart-Werner:3977591.html>, dostęp: 23.09.2024.

<sup>122</sup> W. Sombart, *Żydzi i życie gospodarcze*, Warszawa 2010, s.194.

stwierdzenia, może być chociażby fakt, że Talmud podaje, iż bogactwo podoba się Bogu. Pieniądze są tą wartością, przez którą człowiek może służyć Bogu. Ziemia została dana człowiekowi, by ten czerpał z niej profity. Na człowieku, który zgromadził majątek spoczywa odpowiedzialność za rządzenie światem. Majątek zgromadzony przez żyda musi podlegać nieustannemu obrotowi. Bogactwo nie jest celem, ale środkiem do osiągnięcia celu<sup>123</sup>. Dzięki temu bogactwo *rodzi potrzebę przekraczania samego siebie*<sup>124</sup>. Ono też jest miarą sprawiedliwości i powinno być wykorzystywane do uczciwych i dobrych transakcji. Dobrych tzn., że każda niedbałość w tym względzie ściąga na siebie największe przestępstwa. Na pieniądź jak zauważa Attali, trzeba zasłużyć pracą, bowiem *lepiej obejść się bez szabatu niż być zależnym od jałmużny*<sup>125</sup>. Obowiązek pracy wynikający z zapisu w Talmudzie uświęca jej owoce, *jeśli pieniądze nie zostały ukradzione*, podkreśla Stambler<sup>126</sup>, *jeśli nie zdobyto ich drogą oszustwa, jeśli została odprowadzona dziesięcina, to te pieniądze są już czymś innym, niż były wcześniej. One są jakby uświęcone*<sup>127</sup>. Śledząc historię Narodu Wybranego w odniesieniu do kryzysu ekonomicznego trzeba stwierdzić, że nic nie dzieje się bez przyczyny i nie jest siłą przypadku. Bóg, który kieruje światem sprawia, że wszystko ma sens według bożej ekonomii. Nawet jeśli ten świat dotyka kryzys, to ma on służyć ku zbudowaniu dobra. Ważnym jest, skupić się nie tylko na samym kryzysie, ale przyczynie co sprawiło, że do ten kryzys zaistniał? Z pewnością przynajmniej w części, odpowiedzi na to pytanie możemy doszukać się w podstawowych zasadach rabinicznego judaizmu. Zasady te, nakładają na swoich wyznawców obowiązek zachowywania szeroko pojętego umiaru, ale też wstydu i skromności<sup>128</sup>.

### 3. Islam

Pierwotny Islam, dzieło Mahometa zrodził się w Hidżazie nad Morzem Czerwonym z późniejszą stolicą w Damaszku. Z pewnością jest religią, która na przestrzeni ostatnich stuleci przeszła wielką ewolucję. Zaistniała potrzeba przystosowania się religii, nie tylko w odniesieniu do ducha rozmaitych ludów. Wpływ na przemiany religijne miała także cywilizacja, która zmieniała religię w miarę upływu czasu<sup>129</sup>. Dla muzułmanów ważne miejsce różnych aspektów życia ludzkiego zawiera Koran. On to, podaje wytyczne, którymi powinien kierować się wierny. Również na nim opiera się ekonomia islamska. Dobra materialne, takie jak

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<sup>123</sup> A. Zygmunt, *Moralność a kryzys finansowy w ocenie wybranych religii światowych*, w: Studia Theologica Varsaviensia 48/2, Warszawa 2010, s. 201.

<sup>124</sup> J. Attali, *Żydzi*, dz. cyt., s. 87.

<sup>125</sup> Tamże s. 92.

<sup>126</sup> Rabin Szalom Dow Ber Stambler, ur. w 1982 w Izraelu. Współautor książki *Ekonomia w Judaizmie*; Szalom Dow Ber Stambler, <https://sztetl.org.pl/pl/historia-mowiona/192261-szalom-dow-ber-stambler>, dostęp: 23.09.2024.

<sup>127</sup> Sz. B. Stambler, F. Memches, *Ekonomia w Judaizmie. Z rabinem Szalomem Berem Stamblerem rozmawia Filip Memches*, Warszawa 2011, s. 26.

<sup>128</sup> A. Chouraqui, *Dziesięć przykazań dzisiaj*, Warszawa 2002, s. 222.

<sup>129</sup> Aly Mazahéri, *Życie codzienne muzułmanów w średniowieczu*, Warszawa 1972, s. 5.

pieniądz czy majątek należą do Boga. Nie są własnością człowieka lecz Boga, który jest ich stwórcą. Człowiek jest jedynie zarządcą dóbr i depozytariuszem. Dlatego też majątek powinien służyć nie tylko temu, który go posiada, ale też tym, którzy go najbardziej potrzebują-dotkniętych nieszczęściem. Posiadacz dóbr materialnych na końcu swojego życia zda sprawę Bogu z ich rozporządzenia. Trzeba zaznaczyć, że Islam nie potępia bogaczy, lecz podkreśla dysponowanie dobrami nabytymi w sposób uczciwy. Wówczas na posiadaczu majątku spoczywa błogosławieństwo<sup>130</sup>. Religia przestrzega także przed rozrzutnością: *Dawaj krewnemu, co mu się należy, i biednemu, i podróżnemu; lecz nie rozrzucaj nadmiernie* (Koran, 17:26)<sup>131</sup>. Fundamentem ekonomii islamskiej jest zakaz wyzyskiwania przez oprocentowanie. Lichwiarstwo nie ma uznania u samego Boga. Także skąpstwo nie ma należytego uznania. Nie wolno gromadzić niepotrzebnych środków finansowych, lecz uczciwie utrzymywać w obiegu przez intratne inwestycje<sup>132</sup>.

Chcąc bardziej zrozumieć problem lichwiarstwa w Islamie można sięgnąć do przykładu, który zamieścił autor Aly Mazahéri w książce *Życie codzienne muzułmanów w średniowieczu (wiek X-XIII)*. Píše on, że wierzyciel nie mógł przyjąć od dłużnika więcej złota, niż pożyczył. Prawo religijne odnosiło się do wszystkich towarów za wyjątkiem pieniędzy. By transakcja odbyła się zgodnie z prawem wystarczyło, by procent od pożyczonego towaru np. w złocie był uiszczony w srebrze. Wówczas transakcja była zgodna z prawem nawet, gdy wynosiła 100% za 100%. A zatem transakcja była oszustwem, gdy wypłacano w towarze tej samej natury<sup>133</sup>.

Znamienite jest to, że kryzys finansowy jaki dotyka gospodarki innych państw, nie odbił się negatywnie na bankach muzułmańskich opartych na zasadach szarijatu. Podstawą tego stanu rzeczy jest to, że pieniądz w tych bankach nie jest traktowany jako towar. Różnice jakie wynikają pomiędzy bankami prawa szarijatu, a zachodnimi bankami są znaczące. Fundamentem islamskiej gospodarki jest zaspokojenie podstawowych potrzeb człowieka jeśli chodzi o materię i zaspokojenie potrzeb duchowych, gdy chodzi o oddawanie czci Bogu. Program działania banków islamskich ma zatem swoje zakorzenienie w moralności i uczciwym postępowaniu w relacjach międzyludzkich. Przyczynia się do tego wiara w boską sprawiedliwość w której za dobre postępowanie człowiek zostaje nagradzany, a za zło musi ponieść określoną karę. Człowiek zajmujący się ekonomią musi kierować się prawem, które cieszy Allaha. Daje to poczucie nie tylko sprawiedliwości, ale i stabilności. Wówczas nie ma rozdźwięku pomiędzy tym, co duchowe a materialne. Takie działanie oparte na zasadach szarijatu znajduje swoje odzwierciedlenie w ekonomii

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<sup>130</sup> A. Zygm, *Moralność a kryzys finansowy*, dz. cyt. s. 203.

<sup>131</sup> Aspekt moralny Islamu; <https://www.islam-sunna.pl/aspekt-moralny-islam>, dostęp: 26.09.2024.

<sup>132</sup> A. Zygm, *Moralność a kryzys finansowy*, dz. cyt. s. 205.

<sup>133</sup> Aly Mazahéri, *Życie codzienne muzułmanów...*, dz. cyt., s. 230.



nie tylko banków islamskich, lecz także w nauczaniu szkół ekonomicznych czerpiących z duchowego dziedzictwa i nauki Koranu<sup>134</sup>.

#### Podsumowanie

Zagadnienia z jakimi zmierzaliśmy się w przedstawionym artykule ukazują zależność między moralnością, a sprawami ekonomicznymi. Mimo wielu religii wspólną cechą w sferze ekonomicznej są także wartości etyczne. Odniesienie do posiadania dóbr materialnych daje poczucie bezpieczeństwa tworząc potrzebę dzielenia się nimi w duchu solidarności. Podejmując temat kryzysu ekonomicznego trzeba zwrócić uwagę na kryzys moralny. To on wprawdzie dotyka człowieka, będąc przyczyną chcenia bądź zaniechania działania etycznego w świecie szeroko rozumianej gospodarki. Współczesny świat oprócz organizacji finansów i prawa potrzebuje odwołania do wartości moralnych. Odstawienie ich na dalszy tor rodzi niekiedy działania prowadzące finalnie do przestępstw i wypaczeń ludzkiej natury. A zatem we wszelkich poczynaniach ekonomicznych potrzeba również formacji duchowej, gdyż sama tylko formacja intelektualna ekonomistów nie daje pewnej gwarancji w dysponowaniu dobrami materialnymi. Im mniej w życiu gospodarczym etyki, tym więcej problemów społecznych i nieszczęść gospodarczych.

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<sup>134</sup> A. Zygmunt, *Moralność a kryzys finansowy*, dz. cyt. s. 206-207.

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## INŻYNIERIA SPOŁECZNA I JEJ WPLYW NA ZARZĄDZANIE PRZEDSIĘBIORSTWEM

**Inżynieria społeczna lub inżynieria socjalna albo socjotechnika** (ang. *social engineering*) – jest definiowana w politologii, socjologii, psychologii czy marketingu podobnie i oznacza zespół różnych technik służących do osiągnięcia określonych celów poprzez manipulację osobą, grupą osób, firmą czy społeczeństwem. A zatem osoby lub grupy osób stosując manipulowanie ludźmi wprowadzają innych w błąd, i w ten sposób skłaniają do ujawnienia poufnych informacji albo wykonania określonych działań zmniejszających ich bezpieczeństwo. Atakujący, chcąc zdobyć zaufanie ofiary, często **podają się za wiarygodną osobę bądź źródło**, stosując różne taktyki i techniki np. podszywanie się pod innych, perswazje, strach, kłamstwo, oszustwo itp., chcąc w ten sposób uzyskać cenne informacje, takie jak: hasła, dane finansowe, dostęp do systemów i sieci.

Z punktu widzenia psychologii inżynieria społeczna jest metodą polegającą na uzyskiwaniu nieprawego dostępu do informacji lub systemów informatycznych za pomocą **środków psychologicznych** i nie zawsze czysto technicznych. Wykorzystuje bowiem ona cechy ludzkie, takie jak ciekawość, chęć niesienia pomocy, wiara, strach lub szacunek dla autorytetów. Atakujący bazując na wspomnianych czynnikach prowokują sytuacje, w których ofiary (np. pracownicy) działają nieostrożnie lub bezmyślnie. A zatem inżynieria społeczna wg psychologii opiera się przede wszystkim na wykorzystywaniu mechanizmów psychologicznych, a nie luk w zabezpieczeniach technicznych i systemach. W związku z tym zapobieganie atakom polega głównie na edukowaniu personelu odnośnie czyhających zagrożeń jednej strony oraz tworzenie barier systemowych IT z drugiej strony.

**Według A. Podgóreckiego**, socjologa, który rozpowszechnił omawiane pojęcie w Polsce, "inżynieria społeczna jest nauką zajmującą się takimi oddziaływaniami na człowieka, dzięki którym staje się on zdolny i skłonny jako jednostka (ujęcie psychotechniczne) i jako członek określonej zbiorowości społecznej (ujęcie socjotechniczne) do realizowania określonych celów." **Inżynieria społeczna** powinna korygować złe nawyki społeczne, zapobiegać ich dalszemu powstawaniu, starać się zwalczać różne rodzaje zła społecznego i patologii społecznej.

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**Z inżynierią społeczną** łączy się również wiele innych dyscyplin naukowych tj.:

- socjotechniką – poprzez wykorzystanie wielu technik np. stereotypy, slogany, zdanie większości, emocje, postawy itp.,
- psychotechniką – poprzez wykorzystanie technik psychologicznych np. zmiana opinii, postawy, zachowania, moda, itp,
- marketingiem internetowy – poprzez wykorzystanie. reklam pacynek, farm boty, fake newsów, itp,
- politologią – poprzez wykorzystanie zjawisk destabilizacji ekonomicznej kraju, technik hybrydowych, itp,
- bezpieczeństwem – rozumianym ogólnie i szczegółowo , indywidualnie i zbiorowo poprzez środki komunikacji np. hakerzy, crakerzy,
- socjotechniką w polityce – wykorzystując władzę i polityków do kreowania postaw, zachowań i poglądów.

Niektórzy naukowcy uważają, że inżynieria społeczna a szczególnie socjotechnika, to po prostu zwykłe kłamstwo w celu osiągnięcia korzyści. Inni natomiast, że to narzędzia stosowane przez kryminalistów i oszustów. Jeszcze inni, że inżynieria społeczna traktowana jest też jako dziedzina wiedzy którą próbuje się analizować i zagłębiać jej założenia. A zatem **socjotechnika** polega na manipulowaniu drugą osobą w taki sposób, aby ta podjęła pożądane działania, które mogą, ale nie muszą leżeć w jej interesie. Według Christophera Hadnagya "Socjotechnika sama w sobie nie jest ani dobra ani zła jest po prostu narzędziem o wielu różnych zastosowaniach" .

Inżynieria społeczna w ostatnich latach nabrała szczególnego znaczenia z racji prawie masowego występowania na całym świecie oraz faktu, że prawie każdy spotkał się z jej przypadkiem. Według raportu **ENISA Threat Landscape 2024 cyberprzestępczość przedstawia się w liczbach:**

- 98% wszystkich cyberataków wykorzystuje inżynierię społeczną,
- 56% osób podejmujących decyzje informatyczne twierdzi, że wyłudzenia informacji to największe zagrożenie dla ich bezpieczeństwa,
- 66% złośliwego oprogramowania instalowane jest za pośrednictwem złośliwych załączników do wiadomości e-mail,
- tylko 3% zaatakowanych użytkowników zgłasza to zdarzenie odpowiednim urzędowi.

A zatem jest to problem niemal masowy dotyczący indywidualnych osób, firm i przedsiębiorstw oraz całych społeczeństw. Stosowana inżynieria społeczna jest skuteczna z wielu powodów:

- po pierwsze, większość ludzi jest z natury ufnych i wierzą innym,
- pozytywnie reagują na prośby o pilną pomoc,

- większość ludzi chętnie udzielią wsparcia innym,
- kreatywność cyberprzestępców jest nieograniczona,
- duży odsetek ludzi jest naiwnych i łatwowiernych.

W dzisiejszych czasach, kiedy dostęp do Internetu jest bardzo rozpowszechniony, a informacji chronionych coraz więcej, mamy do czynienia z coraz to większą ilością ataków zwanych cyberatakami. Z jednej strony zabezpieczenia w różnych urządzeniach stają się coraz bardziej dostępne i są ciągle udoskonalane, z drugiej zaś strony ilość atakujących, ilość technik ataku oraz zakres dostępu do wiedzy też ciągle rośnie.

Oszuści doskonale znają kalendarz i wykorzystują aktualne wydarzenia do swoich prowadzenia swoich działań. Z niecierpliwością czekają na terminy takich wydarzeń jak Black Friday czy święta Bożego Narodzenia itp.. Wiedzą, że w tym okresie zamawiamy bardzo wiele rzeczy przez Internet i robimy to wszystko w pośpiechu, ulegamy wpływom wielu bodźców. To jest idealna okazja, aby wysłać nam SMS/E-mail z fałszywymi linkami prowadzącymi do wykonania płatności pod pretekstem, np. dopłaty za zamówioną paczkę czy niedopłaty do faktury itp.. Tracąc czujność dzieli nas zaledwie krok od stracenia dostępu do konta bankowego i utraty swoich pieniędzy.

**Techniki inżynierii społecznej** stosowane współcześnie ciągle się zmieniają, modyfikują i obejmują coraz większą rzeszę atakowanych osób. Co roku pojawiają się nowe nie znane do tej pory, jak i stare zmodyfikowane. Do tych najczęściej stosowanych technik można zaliczyć:

- **Maile i załączniki do wiadomości.**
- **Spamy.**
- **Komunikatory społeczne.**
- **Rozmowy telefoniczne.**
- **Phishing** - atakujący wysyła wprowadzające w błąd maile, wiadomości lub linki do **wiarygodnie wyglądających stron**. Chce w ten sposób skłonić odbiorców do kliknięcia i ujawnienia poufnych informacji, np. haseł, numerów kart kredytowych czy danych osobowych.
- **Pozorowanie** - atakujący tworzy fałszywy scenariusz lub pretekst do pozyskania informacji. Często **podaje się za kogoś wiarygodnego**, na przykład kolegę lub pracownika banku.
- **Phishing społecznościowy** - atakujący **obiera za cel głównie użytkowników mediów społecznościowych** i tworzy oszukańcze, choć pozornie ważne i wiarygodne wiadomości często na popularne lub modne tematy.

- **Spear phishing** - podobny do phishingu, ale **dokładnie ukierunkowany**. Aby wydać się bardziej przekonującym, atakujący dostosowuje wiadomości do konkretnych informacji o wybranej osobie.

- **Vishing** - forma phishingu występująca w **komunikacji głosowej, zwykle telefonicznej**. Atakujący podaje się za przedstawiciela wiarygodnej instytucji i przekonuje ofiarę do ujawnienia poufnych informacji.

- **Szantaż i wymuszenie** - atakujący grozi **ujawnieniem poufnych informacji** lub sparaliżowaniem systemu, jeśli nie otrzyma okupu. Wzbudza w ofierze strach, aby zmusić ją do konkretnych działań.

- **Nęcenie** - atakujący **oferuje coś atrakcyjnego**, np. darmowe pliki, w zamian za dane osobowe lub dostęp do systemu. Pliki lub linki mogą być zainfekowane.

**Podszywanie się** - atakujący **udaje kogoś innego** (w internecie lub w rzeczywistości), aby zdobyć zaufanie i skłonić wybraną osobę do ujawnienia poufnych informacji lub do podjęcia konkretnych działań.

### **Jak bronić się przed atakami socjotechnicznymi**

Warto wdrożyć poniższe praktyki aby ochronić się przed atakami:

- Używać uwierzytelniania dwuskładnikowego wszędzie gdzie jest to możliwe.
- Stosować skomplikowane i różne hasła do wszystkich swoich kontach, najlepiej wykorzystując menedżera haseł,
- Nie otwierać wiadomości e-mail i załączników z nieznanymi źródłami;
- Usuwać i ignorować wszelkie niepożądane prośby o podanie informacji osobowych lub haseł;
- Zachować czujność przy próbach nawiązania z nami kontaktu przez nieznaną osobę/instytucję.
- Być świadomym istniejących zagrożeń.
- Weryfikować strony internetowe, firmy i osoby prywatne.
- Aktualizować system operacyjny i oprogramowanie antywirusowe na swoich urządzeniach.

**To człowiek jest tutaj najsłabszym ogniwem**, umożliwiającym uzyskanie dostępu do chronionych zasobów. To oznacza, że jest najbardziej podatny na różnego rodzaju manipulacje skutkujące ujawnieniem poufnych informacji. Takie informacje mogą pochodzić z podsłuchiwanym rozmów w restauracji, firmowej stołówce, podczas rozmowy telefonicznej w pociągu itd. Informacje mogą być również podane atakującemu wprost podczas np. bezpośredniej rozmowy telefonicznej, gdzie atakujący podszywa się pod zaufaną stronę. Najczęściej dotyczy to informacji takich jak: kody dostępu, uprawnienia dostępowe, wrażliwe informacje, polityki bezpieczeństwa, poufne dokumenty, informacje o sieci czy hasła.

## Inżynieria w firmie

Ponieważ ludzie kierują się przede wszystkim emocjami, a dopiero potem logiką, nie jest zaskoczeniem, że atakujący wykorzystuje tę słabość do skutecznego wdrożenia swoich schematów ataków i uzyskania dostępu do danych, systemów, a nawet całej infrastruktury firm. Inżynieria społeczna jest bardzo często wykorzystywana w atakach na małe i średnie firmy ale też i na duże koncerny i korporacje. Atakowani są przede wszystkim:

- Pracownicy biurowi i techniczni,
- Pracownicy obsługi recepcji,
- Managerowie,
- Dostawcy usług i rozwiązań do atakowanej organizacji,
- Użytkownicy i kontra chęci,
- Ochrona firmy,
- Administratorzy sieci.

### Do wybranych metod ataków socjotechnicznych specyficznych dla firm zalicza się:

1. **Przynęta (ang. Baiting)** - jak sama nazwa wskazuje, wykorzystuje ciekawość lub chciwość ofiary. Atakujący zastawia pułapkę i ma na celu nakłonienie kogoś do wykonania określonego działania. Cyberprzestępcy wykorzystują kuszące reklamy jako bramy do stron internetowych zawierających złośliwe oprogramowanie.

2. **Miłosna pułapka (ang. Catfishing)** - polega na tworzeniu fałszywych profili na portalach społecznościowych lub randkowych w celu oszustwa lub wprowadzenia w błąd.

3. **Pretekst (ang. Pretexting)** - technika ta polega na wykorzystaniu pretekstu, fałszywego uzasadnienia dla określonego sposobu działania w celu zdobycia zaufania i oszukania ofiary. Nawiązują zaufanie z daną osobą i przekonują ją do odpowiedzi na pytania bezpieczeństwa w celu potwierdzenia własnej tożsamości. Ofiara ujawnia przy tym ważne dane osobowe (np. numer ubezpieczenia społecznego, dane konta bankowego, dane firmy itp.);

4. **Straszenie (ang. Scarcity)** – te ataki działają najlepiej, gdy ofiara jest pod wpływem stresu. Technika ta polega na przestraszeniu ofiary do wykonania określonej czynności, takiej jak pobranie złośliwego programu antywirusowego pod pretekstem naprawienia błędu komputera;

5. **Autorytet (ang. Authority)** - cyberprzestępcy często podszywają się pod osoby cieszące się autorytetem lub zaufaniem, takie jak kadra kierownicza lub administratorzy IT. Wykorzystując autorytet, zyskują wiarygodność i wpływ na swoje cele.

6. **Pilność (ang. Urgency)** - większość ataków wykorzystujących socjotechnikę opiera się na poczuciu pilności, aby ofiary działały szybko, nie zauważając podejrzanych sygnałów. Przykładem tego może być otrzymanie wiadomości do opłacenia faktury lub zresetowania hasła w ciągu 24 godzin. Celem jest wywarcie presji na podjęcie natychmiastowych działań;

7. **Spoleczny dowód słuszności (ang. Social Proof)** - ludzie mają tendencję do wykonywania czynności tylko dlatego, że inni tak robią. Haker może wykorzystać to zachowanie, aby uzyskać dostęp do informacji, przekonując ofiarę, na przykład za pośrednictwem poczty e-mail, że jest ostatnią osobą, która nie podała swoich danych dostępowych do poczty firmowej do (fikcyjnego oczywiście) administratora, który tego wymagał;

8. **Sympatia (ang. Likeability)** - aby uzyskać potrzebne informacje, oszuści nie polegają wyłącznie na zastraszaniu i groźbach. Używają także uroku, życzliwości, humoru, uznania i pochlebstw. Te cechy są rozbrajające i budują poczucie zaufania. Ludzie dobrze reagują na osoby, które lubią i z natury są zazwyczaj skłonni pomóc komuś

w potrzebie. Przykład: jeśli atakujący sprawi wrażenie, że jest w potrzebie i ma przyjazną postawę, ofiara może stracić czujność i być bardziej skłonna do niewłaściwej odpowiedzi na atak socjotechniczny;

9. **Lęk (ang. Fear)** - atakujący często wykorzystują strach do manipulowania ofiarami, ponieważ jest to jedna z najsilniejszych ludzkich emocji. Na przykład, fałszywa wiadomość e-mail z informacją, że konto bankowe online zostało przejęte i wymaga nowego hasła, prawdopodobnie wywoła strach i podjęcie próby „odzyskania” dostępu do konta.

Istnieje również inny podział kreowany przez socjologów, którzy wymieniają następujące techniki stosowane w firmach i nie tylko w nich, a to:

1. **pozorny wybór** – manipulator przedstawia podmiotom manipulacji kilka punktów widzenia, ale zdanie zgodne z jego poglądami w zawoalowany sposób ukazuje w bardziej pozytywnych barwach;

2. **ośmieszanie** – manipulator stara się ośmieszyć nieodpowiadające mu idee;

3. **autorytatywne świadectwo** – manipulator powołuje się na powszechnie akceptowany autorytet;

4. **transfer** (przeniesienie) – osoba manipulująca społecznością stara się skojarzyć swoje przesłanie z pozytywnym pojęciem ugruntowanym wśród jego odbiorców, często poprzez tworzenie zbitek słownych;

5. **niezależne zdanie** – manipulator tak kształtuje przekaz, aby stworzyć wrażenie, że nie zależy mu na przekonaniu odbiorców do swojego zdania;



6. **selekcja faktów** – manipulator wybiera fakty tylko dla niego wygodne i pozwala odbiorcom na dostęp tylko do jego przekazów;

7. **zamiana nazw** (nowomowa) – manipulator tworzy nowe pojęcie, któremu nadaje silne tło emocjonalne, a potem wykorzystuje je masowo w konstruowaniu komunikatów przekazywanych manipulowanym osobom;

8. **wskazywanie negatywnych grup odniesienia** (wskazywanie wroga) – manipulator wskazuje wroga, który ma zagrażać grupie odbiorców jego przekazu, co pozwala na jej konsolidację wokół promowanych przez niego idei;

9. **zdanie większości** – manipulator twierdzi, że jego zdanie podziela większość i twierdzi, że wszyscy swoi tak mówią;

10. **kłamstwo** – manipulator kłamie, ale stara się uprawdopodobnić swoje twierdzenia i ogranicza dostęp odbiorcy do innych źródeł informacji, łączy kłamstwa z faktami;

11. **tworzenie stereotypów** – osoba manipulująca grupą tworzy stereotyp, a potem stale go używa, aby wzmocnić jego siłę;

12. **powtarzanie sloganów** – specjalista od socjotechniki wymyśla slogan, który stara się potem jak najbardziej rozpowszechnić;

13. **kształtowanie tła emocjonalnego** – osoba stosująca inżynierię społeczną stara się swój przekaz skojarzyć z elementami budzącymi pozytywne uczucia, poprzez tworzenie miłej atmosfery i pozytywnego tła.

Oczywiście wymienione metody i techniki są uzupełnieniem ogólnych technik stosowanych w inżynierii społecznej bo osoby prywatne jako pracownicy firm są poddawane ich zastosowaniu bez względu czy są aktualnie w pracy, czy też w życiu prywatnym. Aby zmniejszyć ryzyko takich ataków, firmy powinny podjąć następujące działania:

1. Przeprowadzanie okresowych szkoleń, dedykowanych dla pracowników w celu podnoszenia świadomości cyberbezpieczeństwa,

2. Organizacyjne środki podnoszące cyberbezpieczeństwo: przygotowanie oraz egzekwowanie polityk bezpieczeństwa

- identyfikacja oraz klasyfikacja wartościowych informacji dla przedsiębiorstwa

- ustanawianie zasad m.in. tworzenia, przechowywania, przywracania oraz weryfikacji kopii zapasowych danych,

- wprowadzenie umowy o poufności i/lub prywatności dla pracowników oraz partnerów zewnętrznych i dostawców usług,

- ustalenie zasad niszczenia informacji drukowanych (np. w niszczarkach) oraz elektronicznych (np. bezpieczne usuwanie danych z cyfrowych nośników pamięci),

- zasady korzystania z urządzeń mobilnych (np. wykorzystanie folii prywatyzujących oraz zabezpieczanie nośników danych).

3. wprowadzenie kanałów informowania o incydentach lub podejrzanych zachowaniach. Sposób raportowania powinny być zdefiniowany oraz ustrukturyzowany. Informowanie o zdarzeniach, które nie naruszały bezpieczeństwa (false-positive) nie może być obarczone konsekwencjami dla strony zgłaszającej,

4. wykorzystanie technicznych mechanizmów bezpieczeństwa w celu wyegzekwowania stosowania regulacji oraz automatycznej detekcji naruszenia polityk bezpieczeństwa lub ataków. Przykładami działań mogą być kontrola dostępu fizycznego oraz monitorowanie bezpieczeństwa urządzeń i logowanie zdarzeń,

5. tworzenie kopii zapasowych oraz okresowe próby przywracania danych i aplikacji w celu sprawdzenia gotowości organizacji do odzyskania informacji w przypadku wystąpienia rzeczywistego incydentu.

Natomiast sami pracownicy powinni:

- zachować szczególną czujność i ostrożność w kontaktach,
- stosować zasadę pomyśl, zanim zaczniesz działać,
- chronić swoje informacje i firmy,
- ustawiać silne i wielostopniowe hasła,
- stosować wieloskładnikowe uwierzytelnienia,
- sprawdzać wszelkie działania i informacje budzące wątpliwości.

Warto również zwrócić uwagę na wyrafinowane ataki socjotechniczne, gdzie atakującym może być inna firma zewnętrzna lub grupa wewnętrzna. W takim przypadku cele technik inżynierii społecznej są nieco inne, ale metody podobne jak w ogólnych przypadkach. Są to przypadki dotyczące szpiegostwa przemysłowego, bezpieczeństwa fizycznego obiektów czy ataku typu Insider. W tych przypadkach oczywiście cel ataku jest dostosowany do rodzaju i specyfiki firmy i może dotyczyć:

1. Kradzieży danych technologicznych,
2. Kradzieży informacji poufnych na temat procesów wewnętrznych firmy i jej organizacji,
3. Instalacji urządzeń podsłuchowych lub szpiegujących,
4. Kradzieży sprzętu informatycznego,
5. Działań destrukcyjnych infrastruktury informatycznej,
6. Zakłócania różnych wydarzeń związanych z firmą,
7. Dostępu do strzeżonych pomieszczeń,
8. Kradzieży danych patentowych,
9. Modyfikacji systemów dostępu umożliwiając późniejszy niepowołany dostęp,

10. Spowodowanie przerwy w ciągłości działania procesu biznesowego,
11. Spowodowanie naruszenia reputacji i dobrego imienia,
12. Uzyskania danych przeznaczonych jedynie dla osób autoryzowanych.

Aby była możliwa **skuteczna obrona** przed takimi atakami socjotechnicznymi, firma powinna:

1. Stworzyć strukturę, polityki i procedury zarządzania bezpieczeństwem informacji

- Polityki są krytycznym komponentem każdego programu bezpieczeństwa informacji w firmie, np. polityka prywatności, identyfikacja pracowników itp.

- Nawet najlepsze polityki i procedury będą nieefektywne, jeśli nie będą rozumiane i respektowane przez użytkowników i pracowników, np. procedury helpdesk, anty-malware, zarządzania ryzykiem itp.

- Użytkownicy powinni być bardziej doceniani,

- Po odbyciu szkoleń ze świadomości zagrożeń, użytkownicy powinni oświadczyć na piśmie, że mają świadomość i rozumieją zagrożenia.

2. Przeprowadzać analizy ryzyka i wdrożyć proces zarządzania ryzykiem

3. Wdrożyć mechanizmy i techniki obrony przed inżynierią socjalną, w ramach swoich polityk i procedur bezpieczeństwa, np. szkolenia pracowników, podział obowiązków, rotacja stanowisk pracy, dostęp kontrolowany, archiwizowanie danych krytycznych czy zasada najmniejszych uprawnień.

Warto zauważyć, że pracownicy zawsze będą podatni na manipulacje i oszustwa ze strony atakujących przestępców i nie można uniknąć takich sytuacji; możemy natomiast mieć skuteczne narzędzia w firmie, które ochronią wszelkie jej informacje nawet w przypadku popełnienia błędu przez pracownika. Należy również mieć świadomość, że jednym z czynników bezpieczeństwa informacji w firmie jest jej dostępność. Jeśli informacja lub cały system przestaną być dostępne dla atakujących, to stworzone zostanie poczucie bezpieczeństwa firmy, a tak na prawdę zagrożenie bezpieczeństwa firmy w dalszym ciągu istnieje.

## **Podsumowanie**

Pojęcie inżynierii społecznej jest pojęciem definiowanych w kilku dyscyplinach naukowych. Oczywiście definicje różnią się szczegółowymi zagadnieniami, ale ich sens jest wspólny dla wszystkich – a to manipulowanie innymi osobami przy pomocy różnych technik i metod w taki sposób aby uzyskać od nich cenne informacje potrzebnemu atakującemu czy manipulatorowi do osiągnięcia zamierzonego celu. Osoby te przez wielu naukowców nazywane są po prostu przestępcami. W dzisiejszych czasach, kiedy dostęp do Internetu jest bardzo szeroki i

rozpowszechniony, a informacji chronionych jest coraz więcej, przestępcy ci wykorzystują coraz to nowsze metody do czynienia zła osobom indywidualnym, jak i firmom. Ich zwiększająca się ilość z roku na rok potwierdza tylko, że ataki te powinny być w ciągłym zainteresowaniu naukowców i analityków. A zatem z jednej strony zabezpieczenia w różnych urządzeniach stają się coraz bardziej dostępne i są ciągle udoskonalane, z drugiej zaś strony ilość atakujących, ilość technik ataku oraz zakres dostępu do wiedzy też ciągle rośnie. Szczególnie groźne jest to zjawisko w grupie przestępstw gospodarczych związanych z firmami, ale też i dla indywidualnych osób używających telefonów i innych urządzeń do komunikowania się z innymi. Dlatego też zagadnienia dotyczące cyberataków, cyberprzestępstw czy cybermanipulacji będą w najbliższych latach aktualne i godne zainteresowania.

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