

THEORETICAL AND METHODOLOGICAL ASPECTS OF EVALUATION OF PRODUCTION POTENTIAL OF ENTERPRISE

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In the current conditions of business, domestic enterprises constantly accompany the risks, threats and crisis situations that shape the environment of their work. Recently, the operation of enterprises is complicated: competition is increasing, political and social structural changes take place, globalization processes are increasing. Under such harsh conditions, it is not possible to deal with the complex and correct assessment of the use of business opportunities, which becomes possible by studying their productive potential.

Estimation of the production potential of the enterprise is one of the main components of a comprehensive assessment of the efficiency of the enterprise. In the course of the study it was found that under the industrial potential should be understood a certain set of opportunities for using existing assets to achieve the set production goals.

Proceeding from the different degree of opportunities usage, companies have proposed to distinguish two types of production potential: gross and operational production potential. The goal of gross production potential is to create conditions for the production process, its value is formed by all available resources. The working production potential is a part of gross production potential, which is directly involved and used in the manufacturing sector.

It is established that the estimation of production potential requires the construction

of a certain algorithm of action, which will reflect the sequence of stages of its implementation.

The following steps are included in the assessment of the production potential:

1. Formation of structural elements of production potential, which includes the potential of non-negotiable resources; the potential of working capital; labor potential; land potential; information potential; investment potential; innovative potential.

2. Selecting a system of indicators for estimating gross and operational production potential.

3. Estimation of the allocated structural elements of production potential.

Calculations of gross production potential are based on the use of all costs incurred, and the working production potential – taking into account all production costs.

It is suggested to create a comparative basis of modern components of the production potential – information, investment and innovation potential – through the use of the discounting of total costs for the respective purposes, determining the present value.

4. Compilation of aggregate indicators of gross and working production potential, respectively, by summing up the values of their individual components.

5. Estimation of the level of use of gross production potential by comparing the values of working and gross production potential.

6. Estimation of efficiency of use of available potential for the target priorities of the enterprise, which will characterize the efficiency of its work.

Thus, an estimation of efficiency of productive potential is a difficult process. How-

ever, on the condition of correct approach to the determination of its constituents, their setting and essence, it is possible to choose a certain algorithm of estimation of productive potential that will correspond to management aims on an enterprise.