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COMPREHENSIVE ASSESSMENT OF THE COMPANY'S COMPETITIVENESS

КОМПЛЕКСНА ОЦІНКА КОНКУРЕНТОСПРОМОЖНОСТІ ПІДПРИЄМСТВА

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The article is devoted to the development of methodological approaches to carry out a comprehensive assessment and analysis of the competitiveness of the enterprise. The relevance of the topic of research is due to the lack of a single generally accepted technique for its implementation in Ukraine at this time. The proposed method is based on a holistic hierarchical system of factors of competitiveness of the enterprise developed by T. Cono, thereby expanding the possibilities of assessing and analyzing the competitiveness of the enterprise. Among these factors: the market share that the company occupies, innovative potential, production and sales capacity of the enterprise, the company's strategy, the management potential, the main results of the enterprise. The focus on these factors made it possible to develop a methodology that is an effective tools not only in obtaining objective information to assess and analyze the competitiveness of the enterprise, but also to build an effective system of controlling it.

Keywords: assessment, analysis, competitiveness factors, enterprise competitiveness, market share, innovative potential, strategy.

Стаття присвячена характеристиці та розробці методичних підходів для здійснення комплексної оцінки й аналізу конкурентоспроможності підприємства. Актуальність теми дослідження зумовлена відсутністю на сьогодні в Україні єдиної загальноприйнятої методики для здійснення такого аналізу й оцінки. У дослідженні узагальнено найважливіші методичні підходи в оцінці конкурентоспроможності підприємств, а також у виокремленні тих підходів, які в сучасних економічних умовах дозволяють отримати найбільш адекватну інформацію про рівень конкурентоспроможності підприємства, його динаміку та перспективи підвищення і запропонувати методику комплексної оцінки конкурентоспроможності підприємства. Розроблена у статті методика базується на цілісній п'ятирівневій ієрархічній системі чинників конкурентоспроможності підприємства. Серед цих чинників: частка ринку, яку займає підприємство, інноваційний потенціал, виробничі та збутові потужності підприємства, стратегія підприємства, потенціал вищої ланки керівництва, найважливіші результати діяльності підприємства. Для кожного чинника отримано показник чи низку показників, які дозволяють комплексно оцінити ті чи інші аспекти діяльності підприємства, що важливі у забезпеченні його конкурентоспроможності. Зорієнтованість на зазначені чинники дозволила розробити методику, яка є дієвим інструментарієм не лише

в отриманні об'єктивної інформації для оцінки та аналізу конкурентоспроможності підприємства, але й для побудови ефективної системи управління нею.

Ключові слова: оцінка, аналіз, чинники конкурентоспроможності, конкурентоспроможність підприємства, частка ринку, інноваційний потенціал, стратегія.

Статья посвящена разработке методических подходов для осуществления комплексной оценки и анализа конкурентоспособности предприятия. Актуальность темы исследования обусловлена отсутствием на сегодня в Украине единой общепринятой методики для ее осуществления. Предложенная в статье методика базируется на целостной иерархической системе факторов конкурентоспособности предприятия Т. Коно, благодаря чему расширяются возможности оценки и анализа конкурентоспособности предприятия. Среди этих факторов: доля рынка, которую занимает предприятие, инновационный потенциал, производственные и сбытовые мощности предприятия, стратегия предприятия, потенциал высшего звена руководства, главные результаты деятельности предприятия. Ориентированность на эти факторы позволила разработать методику, которая является действенным инструментарием не только в получении объективной информации для оценки и анализа конкурентоспособности предприятия, но и для построения эффективной системы управления ею.

Ключевые слова: оценка, анализ, факторы конкурентоспособности, конкурентоспособность предприятия, доля рынка, инновационный потенциал, стратегия.

Problem statement. The competitive position of an enterprise is formed under the influence of a number of factors of the internal and external environment and provides for the implementation of activities different from competitors or the performance of similar activities in a different way. Ultimately, this creates a unique and advantageous position based on a mix of activities that differ from those of competitors. Traditionally, the most important task of the enterprise is to ensure the competitiveness of products or services provided through the implementation of the achievements of scientific and technological progress, effective forms of management and production management, and mobilization of internal reserves. It is these components that are at the core of the competitive potential of the enterprise, and, consequently, its competitiveness. Thus, the enterprise management process can be viewed as a competitiveness management process. Usually, it starts with defining the enterprise in the market – establishing the achieved level of competitiveness. For these purposes, an objective toolkit is needed to carry out such an assessment. A mistake during the choice of the assessment method can lead to the adoption of erroneous management decisions.

Today in Ukraine there is no generally accepted methodology for assessing the competitiveness of an enterprise, which determines the relevance of the study.

Actual scientific researches and issues analysis. In recent years, a number of studies have appeared in the domestic literature on theoretical and practical issues of assessing the competitiveness of an enterprise. In particular, L. Batchenko, T. Starychenko, N. Bogatska, M. Horiiovskiy, L. Zajtseva, M. Kasatkina, A. Kvasko, S. Klymenko, S. Kotenko,

Yu. Kovtunenکو, A. Levytska, A. Tkachenko, L. Filatova, T. Shved and others in their works raise problematic issues of methods for assessing the competitiveness of an enterprise. So, N. Bogatska [2], A. Kvasko [7], S. Kotenko, A. Shvindina [10], A. Levytska [12], A. Tkachenko, E. Kolesnyk [13], T. Shved, I. Bila [16] in their works are focused on the classification of methods for assessing the competitiveness of an enterprise, focusing on their systematization, highlighting groups of methods according to the method of their implementation (matrix, index, graphic, analytical, complex) according to the method of assessment (quantitative, qualitative) according to the degree of coverage of aspects of the functioning of the enterprise (special, complex), etc. Thus, in order to “to assess the competitiveness of enterprises, the most effective way is to simultaneously use various methods, the results of which complement each other and allow you to get the most complete picture of its level” [4, p. 16].

Among other researchers, one can single out those who try to take into account the sectoral specifics of enterprises' activities in the proposed methods for assessing competitiveness. In particular, L. Batchenko, T. Starychenko raise conceptual issues of the competitiveness of hotel enterprises [1]; M. Horiiovskyy – methods for assessing the competitiveness of agricultural enterprises [3], M. Kasatkina highlights the most appropriate methods for assessing the competitiveness of chemical enterprises [6]. The researcher supplements them with a number of quantitative and qualitative characteristics. For this purpose, M. Kasatkina developed a pyramid of characteristics for assessing the competitiveness of chemical enterprises [6, p. 163]. This makes it possible to fully take into account the sectoral characteristics of nitrogen enterprises.

L. Filatova and K. Volchasta rightly propose to use the author’s integral indicator in assessing the competitiveness of an enterprise, which “makes it possible to track the dynamics of changes in the competitiveness indicator in time and space. In addition, it lays the foundations for the development of appropriate management decisions as the basis for the implementation of the strategy and tactics of competitiveness” [14, p. 111].

The systems of indicators for assessing competitiveness deserve attention: Yu. Kovtunenکو and O. Grabovenko mention that such indicators include the market share of the enterprise, the level of corporate culture, the prices of competitors, the technical level of the enterprise, the level of innovation, financial stability, etc. [11, p. 43], which, however, do not allow forming a holistic vision of the level of enterprise competitiveness.

The purpose of the article. The purpose of the article is to generalize the most important methodological approaches in assessing the competitiveness of enterprises, highlighting those that, in modern economic conditions, allow obtaining the most adequate information about the level of competitiveness of an enterprise, its dynamics and prospects for improvement, and to propose a methodology for a comprehensive assessment of the competitiveness of an enterprise.

Presentation of the main research material.

The methodology for a comprehensive assessment of the competitiveness of an enterprise, in our opinion, should be based on a system of indicators and indicators that allow you to analyze the most important aspects of an enterprise’s activities both vertically and horizontally. This point of view lies in the concept of the hierarchy of factors of enterprise competitiveness, developed by T. Kono [9, p. 184–185]. According to this concept, the competitiveness of any business entity is determined by a five-level hierarchy of factors: 1) the market share occupied by the enterprise; 2) the innovative potential of the enterprise, its production and sales capacities; 3) product and marketing strategy of the enterprise; 4) the potential of the top management level; 5) the results of the previous year (Figure 1).

The first level of the hierarchy is formed by the market share owned by the enterprise. It depends on a number of variables: quality and price of products, features of product promotion on the market, the number of competitors, etc. The second level is provided by the production and sales capacities of the enterprise, as well as its ability to develop. At the third level of the hierarchy, competitiveness is determined by the chosen competitive strategy. The most important role is assigned to the market-product strategy focused on expanding the market positions of the enterprise. The fourth level is determined by the ability of the top management of the company to make such decisions that make it possible to implement the first three levels in the hierarchy of factors of the company’s competitiveness. At the fifth level – the results of the enterprise in the previous period.

Taking into account these factors, it is possible to build a methodological apparatus for assessing the competitiveness of a business entity.

Analysis and assessment of each group of factors allows you to get an objective picture of the competitiveness of an enterprise through a system of indicators. Thus, it is advisable to assess competitiveness based on calculating the market share using the formula:

$$S_M = V_E / M_P \cdot 100\% , \tag{1}$$

where S_M – market share, %; V_E – catalog sales volume of the company in the market; M_P – capacity of the market [11, p. 43].

An increase or decrease in this indicator in the range from 0 to 100% indicates an increase or decrease in the level of competitiveness of the enterprise. This technique, depending on the nature of the distribution of market shares, makes

ПІДПРИЄМНИЦТВО, ТОРГІВЛЯ ТА БІРЖОВА ДІЯЛЬНІСТЬ

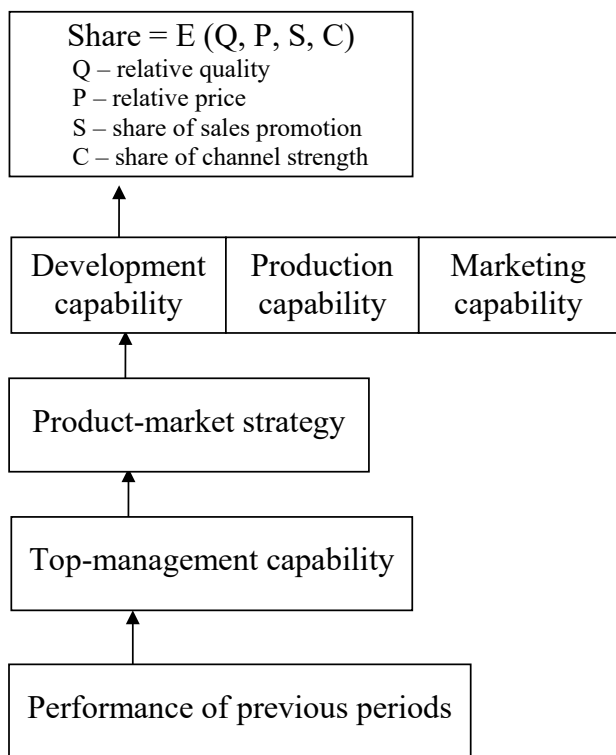


Figure 1. The hierarchy of factors of enterprise competitiveness

Source: [9, p. 185]

it possible to single out the main standard positions of market entities: outsiders; enterprises with a weak competitive position; enterprises with an average competitive position; enterprises with a strong competitive position; leaders. Analysis of the dynamics of the market share of an enterprise allows us to determine the nature of its competitive position: a position that is rapidly improving; position that is improving; position that is deteriorating; a position that is rapidly deteriorating. Grouping enterprises according to their market share and its dynamics makes it possible to build a competitive market map.

Among the disadvantages of this method, the main one is that with its help it is impossible to determine the reasons for the existing state of the enterprise, unless we turn to additional calculations. In particular, using formula (2), it is possible not only to establish the market share for a specific product, but also to evaluate its capacity from the point of view of possible control:

$$B_a = \frac{1}{1 + \sum_{i=1}^n \frac{b_i}{b_a}} \cdot \frac{m}{k_a}, \quad (2)$$

where B_a – the share of products and in meeting demand (the volume of total sales of this product and its analogues); n – the number of product varieties that compete with product a ; k_a – the level of competitiveness of goods a ; m – relationship between demand and market supply; b_a – indicator of the prestige of the manufacturing enterprise a ; b_i – an indicator of the prestige of a competing enterprise [5, p. 208].

As you can see, in the proposed formula (2), the ability of an enterprise to control a certain market share increases under the condition of combining high technical and economic characteristics of a product with its prestige and manufacturer's image.

At the next level of the model lies the competitiveness of the innovative potential of the enterprise, its production and marketing capacities. They are extremely important in the hierarchy of competitiveness factors. In particular, the innovative potential from the point of view of the competitiveness of an enterprise can be assessed traditionally by comparing the effect of innovation and the total costs that determine it. Among other methodological approaches, noteworthy are the extraordinary proposals of P. Khariv and O. Sobko [15], based on the definition and comparison in time or with competitors of a number of coefficients:

1) the coefficient of science intensity of production:

$$K_{SC} = \frac{C_{VEIA}}{C_{TAP}}, \quad (3)$$

where K_{SC} – the coefficient of production science intensity; C_{VEIA} – the volume of expenses for innovation activities; C_{TAP} – the total amount of production costs [15, p. 44];

2) the utilization rate of own developments:

$$K_{URD} = \frac{Q_{NID}}{Q_{TND}}, \quad (4)$$

where K_{URD} – the utilization rate of in-house developments; Q_{NID} – the number of implemented in-house developments; Q_{TND} – the total number of own developments [15, p. 44].

Calculations based on the above formula make it possible to establish how high the level of one's own scientific support for innovation is. Consequently, the attention of the management should be given to the prompt activation of inventive and rationalization work at the enterprise;

3) the utilization rate of the results of acquired developments:

$$K_{URR} = \frac{Q_{NIAD}}{Q_{TNAD}}, \quad (5)$$

where K_{URR} – the utilization rate of the results of acquired developments; Q_{NIAD} – the number of implemented acquired developments; Q_{TNAD} – the total number of acquired developments [15, p. 45].

This indicator makes it possible to determine the efficiency of using the acquired research and developments of other organizations, and, consequently, to track the external contribution to ensuring the competitiveness of the innovative activity of the enterprise.

One of the main factors in the competitiveness of an enterprise is its production potential. It is advisable to carry out its analytical assessment using the utilization factor of production capacity. A comprehensive analysis of this indicator and its dynamics over several previous periods allows you to obtain objective information about the trends in the production capacity of the enterprise. As a result, this leads to the possibility of forming the competitive advantages of the enterprise both at the tactical and at the strategic levels.

The competitiveness of the sales potential can be characterized as a high level of use of marketing tools in conjunction with the means and capabilities of the enterprise regarding the sale of products. In value form, this characteristic can be determined by comparing the commercial results and costs of the sales and marketing activities of the enterprise. The competitiveness of the marketing activity of an enterprise,

using the parameters of marketing potential and the resulting parameters of commercial activity (gross income, marketing costs, gross costs) can be determined by the formula:

$$E_{MARK} = \frac{1}{3} \cdot P_{MARK} \cdot \left(\frac{R_{GI} - C_{MARK}}{C_T} \right), \quad (6)$$

where E_{MARK} – an assessment of the competitiveness of marketing activities; P_{MARK} – marketing potential; R_{GI} – gross income; C_{MARK} – marketing costs; C_T – gross costs. At the same time, the marketing potential of P_{MARK} – determined by the formula:

$$P_{MARK} = K_S \cdot (K_1 \cdot K_2 + K_2 \cdot K_3 + \dots + K_9 \cdot K_{10}), \quad (7)$$

where K_S is the weighting coefficient of marketing in the activities of the enterprise, determined by the expert by means of successive comparisons; K_1 – marketing research potential; K_2 – potential of the marketing information system; K_3 – the potential of the target market; K_4 – potential of the company's product policy; K_5 – the potential of the pricing process; K_6 – potential of the company's sales policy; K_7 – sales potential; K_8 – the potential of the advertising activity of the enterprise; K_9 – potential to stimulate product sales; K_{10} – the potential for the formation of social thought.

In the process of approbation, all subcriteria should be assessed according to the following scale: 0 – the company does not use marketing tools in its marketing activities; 1 – the company does not fully use marketing tools in its marketing activities; 2 – the company makes full use of marketing tools in its marketing activities. For an objective assessment, each subcriteria, depending on the industry characteristics, can be adjusted or changed [8, p. 369–370].

Analysis and evaluation of the enterprise strategy can be carried out on the basis of building a model of its competitiveness, the purpose of which is to check the correctness of the chosen enterprise strategy.

For an enterprise, the ability to predict the situation means getting better results or avoiding losses. In the competitiveness model, all interrelationships of variables can be quantified, due to which the resulting forecast is more qualitative and more reliable.

To build an economic model it is important to determine the key elements such as the competitiveness of an enterprise and the competitiveness of products. It is clear that both elements – the competitiveness of an enterprise and the competitiveness of products – are interconnected both generally and partially.

At the first stage of building a model, it is necessary to construct two radial diagrams of the competitiveness of the internal competitive advantages of the enterprise [see. eg 8, p. 343]: a radial diagram of competitive advantages, which displays their current state and a radial diagram of competitive advantages after the implementation of the chosen strategy. In addition, both radial diagrams can be compared with similar cyclograms of the main competitors. At the stage of choosing a strategy, this approach allows us to assess not only its effectiveness in terms of expected internal changes and their effectiveness, but also to compare the expected result in terms of competition.

Assessment of the competitiveness of the potential of the top management is the next stage in the analysis of the competitiveness of the enterprise. As you know, management provides the enterprise with the achievement of the set goal, and therefore the effectiveness of its activities. The competitiveness of managerial potential is determined, first of all, by the ability to organize and implement managerial activities in such a way that, both in tactical and strategic directions, it ensures that it is ahead of competitors. Thus, the assessment of the management potential of an enterprise as the level of efficiency of the management team can be represented by the coefficient of advance, calculated by the formula:

$$K_A = \frac{T_{PVE}}{T_{PVI}}, \quad (8)$$

where K_A – the advance coefficient; T_{PVE} – the growth rate of production volumes of the enterprise; T_{PVI} – average industry growth rates of production volumes of competing enterprises.

The final stage in assessing the competitiveness of an enterprise is the calculation and comparison of a number of economic indicators with those of previous years. This method is based on the assessment of group indicators of competitiveness. In particular, S. Klymenko et al. [8, p. 355–356] rightly propose to distinguish four groups of assessment indicators: the efficiency of production activities, the financial condition of the enterprise, the efficiency of sales management and promotion of goods, and the competitiveness of the enterprise's products. Each of these groups is based on the calculation of the most characteristic indicators, the complex analysis of which provides an objective approach to the issue of assessing the level of competitiveness of the enterprise. In our point of view, each of the listed groups should include the following indicators:

1) the efficiency of the production activity of the enterprise:

- costs per unit of manufactured products. This indicator reflects the efficiency of costs in the production of products or the provision of services and is calculated as a quotient of dividing the gross costs of the enterprise by the volume of production;

- the profitability of products (the level of profitability of products), calculated through the ratio of profit from the sale of products and its full cost;

- labor productivity, which makes it possible to assess the efficiency of the organization of production and labor at the enterprise. Most often, this indicator is determined by the ratio of the volume of production and the average number of employees;

- capital productivity as an indicator of the efficiency of using the fixed capital of the enterprise, based on the calculation of which is the ratio of the volume of output and the average annual value of fixed assets;

2) the financial condition of the enterprise:

- the coefficient of autonomy, as an important indicator that allows you to assess the level of independence of the enterprise from external sources of financing. The methodology for calculating it is based on comparing the amount of the company's own funds and the total amount of funding sources;

- solvency ratio. One of the most important financial indicators, which allows not only assessing the company's ability to fulfill its financial obligations, but also predicting the reliability of bankruptcy. The indicator is calculated as the ratio of the amount of the company's equity capital and the total amount of its financial liabilities;

- liquidity ratios. In the methodology for assessing the competitiveness of an enterprise, it is advisable to use the absolute liquidity indicator. With its help, the qualitative composition of funds is established in terms of sources of coverage of current liabilities. It is calculated by dividing the company's cash and cash equivalents by the amount of current financial liabilities;

- the turnover of circulating assets as an indicator of the efficiency of their use. The turnover ratio in its methodology is based on comparing

the value of products sold in value terms and the average annual balance of working capital;

3) the effectiveness of sales and promotion management:

- profitability of sales is one of the most important indicators for assessing the competitiveness of the sales activities of an enterprise. Return on sales must be calculated by comparing the amount of profit from product sales and total sales;

- the coefficient of overstocking of finished products, which makes it possible to judge the growth or decrease in demand for the company's products. It is defined as the quotient of dividing unsold products by total sales;

- coefficient of utilization of production facilities. This indicator reflects the level of use of the production capacity of the enterprise and is determined by dividing the volume of output by the value of the production capacity of the enterprise;

- the coefficient of the effectiveness of advertising and sales promotion tools allows you to evaluate the effectiveness of advertising and other sales promotion tools. To do this, it is advisable to compare the amount of advertising and sales promotion costs with the increase in profit from product sales;

4) product competitiveness:

- indicators of product quality;

- product price.

Conclusions. The peculiarity of the methodological approaches to assessing competitiveness proposed in the article is the ability to carry out a fairly objective analysis of the dynamics of the level of competitiveness of an enterprise from the point of view of T. Kono's concept of the hierarchy of factors. This approach expands the possibilities of analyzing the competitiveness of an enterprise, focusing on its most important components, including the market share occupied by the enterprise, its innovative potential, production and sales capacities, strategy, and the main performance results. The use of the proposed methodology for a comprehensive assessment of the competitiveness of an enterprise will help the management in finding effective management.

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