https://doi.org/10.58225/tim.2025-1-28-35

O.V.Kudriavtseva
associate professor, candidate of economic sciences,
Kharkiv National Automobile and Highway University
ORCID 0000-0001-6488-1941
Kseniakydr@ukr.net

Məqalə redaksiyaya daxil olub 30.01.2025
The article was received by editorial board on 30.01.2025
Статья принята к печати 30.01.2025

FORMATION OF AN ENTERPRISE PLANNING SYSTEM

Abstract

The paper formulates the basic requirements for a flexible system of internal corporate planning of an enterprise, which presents the enterprise management tools, including strategic, tactical and operational plans, underlying a flexible system of internal corporate planning. In order to develop a universal procedure for the formation of tools within the framework of a flexible system of internal planning, the paper identifies variants of the characteristics of the development of this system, which can be considered the most simplified, i.e., the characteristics of the development of the system of internal planning of enterprises are presented. For the development of the internal planning system, the article proposes a procedure for forming the tools of a flexible internal planning system, which contains a set of successive stages. In addition, the paper presents a comprehensive assessment that can be obtained only when analyzing indicators in dynamics - before the start of activities related to the formation of flexible system tools within the framework of internal planning and after a certain period of time of the flexible system tools functioning. The proposed model of a flexible system within the framework of intra-company planning is built on this basis and creates key elements related to this management tool, and fully reveals the existing relationships, giving a simplified view of the mechanism of interaction of these elements.

Keywords: *planning, system, flexible system, internal planning.*

PURPOSE

The purpose of the research is to develop theoretical and methodological provisions for improving the planning system at road transport enterprises in the context of uncertainty of the external environment. This will involve building a model of a flexible system of internal planning of an enterprise, which will allow timely response to the impact of all external and internal factors taken in aggregate, thereby allowing to achieve the goals of the enterprise.

ANALYSIS

The theoretical, methodological and practical issues of developing the foundations of strategic management and planning have always been in the center of attention of economic science and are reflected in the works of many domestic and foreign scholars.

Among domestic scholars, a great contribution to the study of strategic management and planning of enterprises' activities was made by: Orlov O.O. [1], Ryasnykh E.G. [1], Mykhailyuk N.V. [2], Varnalii Z.S. [3], Gonchar O. [4], Kostetska N.I. [5] and others.

A significant contribution to the development of the theory of strategic planning and business planning was made by such foreign scientists as Garrett Scott [6], Rhonda M. Abrams [7] and others.

Various aspects of management and planning at road transport enterprises are considered in the works of the following economists: Turchenyuk M.O. [8], Shvets M.D. [8], Kirichok O.G. [8], Kristopchuk M.E. [8], Lyashuk O.M. [9], Plekan I.M. [9], Tsyon O.P. [9], Pindus T.B. [9], etc.

In a situation where the external environment in which an enterprise operates is characterized by instability, it is subject to a high level of competition, and the services provided are not in stable demand, their prices are subject to fluctuations, and the main processes are intensified, the concept of flexible development becomes the basis for the effective development of enterprises, which helps enterprises to adapt to changing conditions. Flexible management of enterprises lies in their ability to quickly rebuild their structure, adapt to external changes and is considered as a parameter that determines the organizational property of both the management system and the hierarchical level of management. To determine the flexibility of management, one should compare the total number of works that have arisen over a certain period of time due to changes in decision-making technology and the number of works that are completed in a timely manner.

Due to the pronounced tendency to accelerate changes in the conditions of enterprises' activity, organizational changes in the system of internal planning are changing accordingly. These changes form a flexible system of internal planning, which will timely adapt to the elements of the internal and external environment.

The basis for the formation of a flexible system of internal corporate planning is the criterion of planning flexibility, the essence of which is the ability of the enterprise planning system to adapt to the changes taking place.

By analyzing theoretical approaches to defining planning flexibility, it is possible to formulate the basic requirements for a flexible system of internal planning of an enterprise:

- the ability to quickly adapt to changes in the conditions of economic activity;
- ability to adjust previously established indicators, as well as goals and objectives;
- ensuring the balance of strategic, tactical and operational plans in the face of changes in internal and external environment factors.

The use of these tools enables senior management to solve problems that arise in a changing environment. The formation of tools within the framework of a flexible system of internal corporate planning takes place in conditions when such a system already exists at the enterprise.

In order to increase the flexibility of the existing internal planning system at the enterprise, the planning tools in the process of their formation should adapt to the features of the planning system that exist at the enterprise.

These problems related to the formation of tools within the framework of a flexible internal planning system require the development of a clear unified implementation algorithm, which is a set of sequential procedures performed by the company's specialists during the implementation of these tools. There is a dependence between the formation of tools within the framework of a flexible system of internal corporate planning and the stage of development of the enterprise's current planning system. In order to develop a universal procedure for the formation of tools within the flexible system of internal planning, it is necessary to identify the following options for the characteristics of the development of this system, which can be considered the most simplified:

- there is no documented strategic and tactical planning, no systematic development of plans, and separate operational plans are periodically developed;
- in the absence of fixed strategic indicators, tactical planning is carried out, current plans are formed, and control of plan deviations is unsystematic;
- the company's development strategy has been developed, key indicators of its implementation and a system for their control have been identified, and there is no current planning of business activities;
- the achievement of the company's strategic goals is monitored by monitoring the implementation of current plans based on a systematic analysis of deviations and the factors that caused them.

The analysis of internal planning systems at Ukrainian motor transport enterprises has shown that they have insignificant differences from each other. Although the process of operational and tactical planning at these enterprises is regulated and documented, there is no connection between the documentation of the strategic goals of the enterprise and current plans. In addition, the results of the analysis of plan implementation cannot actually serve as a basis for further important management decisions. The procedure for analyzing the implementation of plans is not detailed. At the same time, there is no systematic analysis, no further use of the results, and no methodology for assessing the identified deviations from the plan.

The advantages of the automated system noted by the specialists of enterprises using this specialized software product include the possibility of simultaneous access of many specialists to one data set, reduction of time costs due to automation of a number of labor-intensive procedures related to processing and analysis of various types of information arrays, expansion of opportunities obtained during the analysis and presentation of planning results, integration of the planning process, which ensures the participation of all structural units of the enterprise and the

For this stage of development of the internal planning system, the procedure of forming the tools of a flexible internal planning system includes a set of successive stages, namely:

- determination of key indicators in view of the formed strategy in the current plans of the enterprise;
- determining the procedures for applying the tools of the flexible system of internal planning, taking into account the existing planning procedure at the enterprise;
- making the necessary changes to the organizational structure of the enterprise and adjusting the existing relationships between the structural units of the enterprise;
- enshrining procedures in the functional responsibilities of specialists and in the company's planning regulations, defining measures of responsibility and motivation of the company's personnel.

At the first stage, the strategic performance indicators of the enterprise are determined and documented. The necessity of fixing the strategic indicators of the company's activity is due to the fact that the internal planning system is oriented to these strategic goals, adapting with the help of the tools of the flexible internal planning system.

The strategic performance indicators of the enterprise, which are formed at this stage, serve as the target benchmarks of the flexible internal planning system. The Balanced Scorecard (BSC), which is used by business leaders to set targets in key management areas such as finance, customers, personnel, and processes, is the most effective tool used to formulate strategic indicators.

At the second stage, key indicators are identified that reflect the process of realizing strategic goals. The selection of these indicators is based on the implemented strategy of the enterprise. The toolkit consists of scenario analysis, factor monitoring, deviation analysis, forecasting, and rolling planning. The tools of a flexible internal planning system provide flexibility in adjusting or changing these indicators as necessary, depending on how the business environment has changed.

The third stage involves determining the sequence of procedures to be implemented, the timing of their implementation, and the composition of the specialists who use this toolkit.

The fourth stage involves analyzing the changes that need to be made to the interrelationships of the company's structural units, document flow and organizational structure.

The fifth stage consists in documenting the procedures, responsibilities and deadlines for using the tools of the flexible system of internal corporate planning that have been identified. They should be presented in the form of job descriptions of specialists of structural units, regulations on departments, and regulations for strategic, tactical, and operational planning.

At the next stage, the specialists involved in the implementation of the flexible internal planning system tools assess the need for technical means to use these tools and provide them.

At the final stage, the flexible system of internal planning of the enterprise, created in the previous stages, is evaluated. In this case, two main approaches to evaluating the planning system are distinguished.

The first approach (cost-based) is based on the correspondence of costs and planning results.

The second approach (target) is based on the analysis of deviations of the planning system.

In the cost approach, the enterprise's planning system is evaluated by correlating the results or efforts with the costs incurred by the enterprise to achieve them. However, the issue of evaluating the final result of the planning system is ambiguous for the enterprise.

The efficiency criterion is an indicator that allows comparing different plan options in order to choose the best option, and is mandatory when developing planning tasks. Today, in the market conditions, the main results of the planning system, which confirm its effectiveness, should be considered to be the achievement of maximum profit, the highest total income, and a stable and sustainable financial position.

The second approach is based on theoretical provisions that consider the ability to achieve the goal set by the management entity as the main indicator of the effectiveness of any managed system, whether in the technical field or in the field of socio-economic relations, and the amount of deviation from this goal is the criterion of efficiency. Building a planning system is to form an enterprise planning system that takes into account changes in both external and internal factors, as well as the peculiarities of their functioning inherent in motor transport enterprises. Thus, the accuracy of achieving the planned objectives is the basis for evaluating planning as a management mechanism.

Within the framework of a flexible internal planning system, when efficiency is defined as the degree of its compliance with the goals pursued, it is necessary to evaluate the flexible internal planning system using such qualitative indicators as the flexibility criterion. Operational adaptation to dynamically changing conditions of production activity, availability of opportunities that allow adjusting already approved targets, goals and objectives set for the enterprise, ability to ensure balance of planned indicators of the enterprise in the conditions of changing factors of external and internal environment - these are only qualitative benchmarks by which the flexibility of the system of internal planning of the enterprise is assessed.

Such an assessment is made using a system of quantitative indicators. At the same time, a comprehensive assessment can be obtained only when analyzing indicators in dynamics - before the start of activities related to the formation of flexible system tools within the framework of internal planning and after a certain period of time of the flexible system tools functioning. The proposed model of a flexible system within the framework of internal planning is built on this basis and creates key elements related to this management tool, and fully reveals the existing relationships, giving a simplified view of the mechanism of interaction of these elements (Fig. 1).

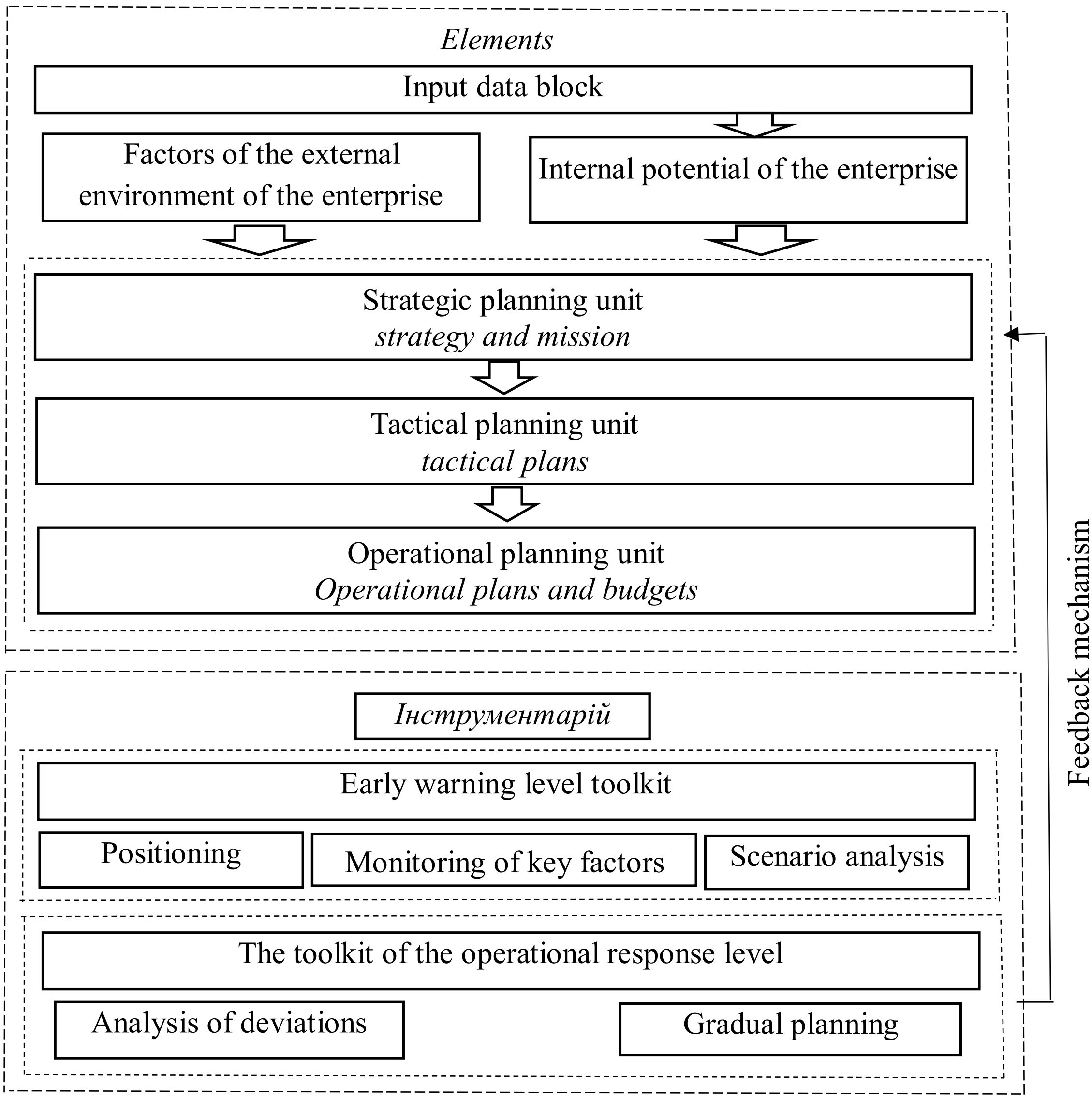

Figure 1 - Model of a flexible system of internal corporate planning

The following blocks of elements of a flexible internal planning system can be distinguished:
- early response toolkit block;
- block of operational planning tools;
- block of input data;
- operational planning unit;
- block of strategic planning;
- tactical planning block.

Each of the selected blocks is a set of elements.

With the help of a flexible internal planning system, it is possible to adjust the established indicators with the help of planning tools, which is a set of means of influencing the elements of the internal planning system. In the process of forming an enterprise plan, factors that affect production and business activities should be taken into account. In general, this accounting is ensured by the feedback mechanism of the flexible internal planning system.

The management decision-making initiated by the feedback mechanism, based on the information obtained in the course of plan implementation and control over the achievement of the complex allowed by it, involved in the internal planning system, has two levels of response of this system to changes in internal and external factors:

The first level is an early response. The factors arising at this level affect the production and economic activities of the enterprise, but this impact does not cause deviation of the actual results of these activities from the planned indicators. In order to identify potential opportunities and threats at an early stage that may disrupt the implementation of plans and prevent the adoption of necessary management decisions, it is necessary to monitor the aggregate array of key indicators. The analysis of changes in external and internal environment indicators, which are fundamental to plans and budgets, is carried out using early warning tools, which consist of monitoring all factors by control areas, various forecasts, and scenario analysis, according to which the external environment and the company itself may develop in these conditions. This toolkit makes it possible to make decisions related to changes in targets and budgets, as well as adjustments to the company's goals, before circumstances arise that may affect the implementation of plans.

The second level is the operational response level, which is characterized by the susceptibility of actual performance results to significant changes in influencing factors, and there is a need to analyze existing deviations from planned indicators to determine the significance of such deviations, the reasons for their occurrence and the need to take the necessary managerial action. The analysis of planning deviations, as well as rolling planning, can be considered tools that influence the internal planning system built on the basis of the analysis of the actual performance of planned indicators. With the help of these tools, the company has the opportunity to adjust the initial plans and use measures aimed at eliminating the influence of factors in the event of circumstances that affect the implementation of planned indicators.

It is obvious that the above levels of the feedback mechanism, as well as the tools available in the flexible internal planning system corresponding to each level, are aimed at ensuring maximum compliance with the flexibility and adaptability criteria of this system, as well as at ensuring comprehensive coverage of the factors affecting this system. In a situation where some disturbing factor has not been taken into account at the level of early response, the available indicators of the level of operational response will indicate the presence of certain fluctuations in the enterprise - its internal or external environment, which manifest themselves as deviations of actual results from planned indicators.

RESULTS

Research shows that, due to the dynamism and uncertainty of the external environment, the formation and implementation of a flexible internal planning system is of particular importance. To this end, this article formulates the basic requirements for an internal flexible planning system, which is based on the management tools of a road transport enterprise, including strategic, tactical and operational planning. These tools provide a quick response to changes in the internal or external environment in which the enterprise operates. In order to develop a general procedure for the formation of tools within the framework of a flexible system of internal planning of companies, the paper presents options for the characteristics of the development of this system, which can be considered the most simplified, namely, the introduction of an internal planning system for the characteristics of development of road transport enterprises. To develop an internal planning system, the author proposes a procedure for forming a flexible toolkit for the internal planning system, which consists of a set of consecutive phases. At the same time, a comprehensive assessment can be obtained only when analyzing indicators in dynamics - before the start of activities related to the formation of flexible system tools within the framework of internal planning and after a certain period of time of functioning of the flexible system tools. The proposed model of a flexible system within the framework of intra-company planning is built on this basis and creates key elements related to this management tool, and fully reveals the existing relationships, giving a simplified view of the mechanism of interaction of these elements.

Thus, in conditions when there is uncertainty in the external environment, the existing flexible system of internal planning of the enterprise allows to effectively manage it, based on the developed plans, because the tools available to the planning system create conditions that allow to respond in a timely manner to the impact exerted by all external and internal factors taken in aggregate, thereby allowing to achieve the goals set by the enterprise.

References:

1. Orlov O.O., Riasnykh Ye.H. (2019). Innovations in planning based on the concept of marginal income. Lviv: «Novyi svit-2000».

2. Mykhailiuk N.V. (2021). Enterprise activity planning. Lviv: «Novyi svit-2000».

3. Varnalii Z.S. (2019). Business planning for entrepreneurial activity. Chernivtsi: Tekhnodruk.

4. Honchar O. (2017). Problemy planuvannia v rynkovykh umovakh – Planning challenges in market conditions, 40-41

5. Kostetska N.I. Theoretical foundations of enterprise planning. Stalyi rozvytok ekonomiky – Sustainable economic development, 1(30), 91-96

6. Garrett Sutton. (2012). Writing Winning Business Plans: How to Prepare a Business Plan that Investors Will Want to Read and Invest In. Great Britain: RARI Press, LLC. [in English].

7. Rhonda M. Abrams. (2013). Successful business plan: secrets and strategies. Palo Alto: ThePlanningshop.

8. Turcheniuk M.O., Shvets M.D., Kirichok O.H., Krystopchuk M.Ie. (2017). Planning the activities of a road transport company. Rivne: KhUVHP.

9. Liashuk O.M. (2022). Planning the activities of a road transport company. Tsentralnoukrainskyi naukovyi visnyk. Tekhnichni nauky – Central Ukrainian Scientific Bulletin. Technical sciences, 5(36), 256-262

O.V.Kudriavtseva

i.e.n., dosent, Xarkov Milli Avtomobil və Yol Universiteti

ORCID 0000-0001-6488-1941

Müəssisələrin planlaşdırma sisteminin formalaşdırılması

Xülasə

Məqalədə çevik daxili korporativ planlaşdırma sisteminin əsasını təşkil edən strateji, taktiki və əməliyyat planları da daxil olmaqla, müəssisə idarəetmə vasitələrini təqdim edən müəssisənin daxili korporativ planlaşdırmasının çevik sistemi üçün əsas tələblər formalaşdırılır. Çevik daxili planlaşdırma sistemi çərçivəsində alətlərin formalaşdırılmasının universal prosedurunu hazırlamaq üçün məqalədə bu sistemin inkişafının xüsusiyyətlərinin variantları müəyyən edilir ki, bu da ən sadələşdirilmiş hesab edilə bilər, yəni. Müəssisələrin daxili planlaşdırma sisteminin inkişafı təqdim olunur. Daxili planlaşdırma sisteminin inkişafı üçün məqalə bir sıra ardıcıl mərhələləri ehtiva edən çevik daxili planlaşdırma sisteminin alətlərinin formalaşdırılması prosedurunu təklif edir. Bundan əlavə, məqalədə yalnız dinamikada göstəricilərin təhlili zamanı əldə edilə bilən hərtərəfli qiymətləndirmə təqdim olunur - daxili planlaşdırma çərçivəsində çevik sistem alətlərinin formalaşması ilə bağlı fəaliyyətlərə başlamazdan əvvəl və çevik sistemin müəyyən bir müddətindən sonra. işləyən alətlər. Şirkətdaxili planlaşdırma çərçivəsində təklif olunan çevik sistemin modeli bu əsasda qurulur və bu idarəetmə alətinə aid əsas elementləri yaradır və bu elementlərin qarşılıqlı təsir mexanizminin sadələşdirilmiş görünüşünü verməklə mövcud əlaqələri tam açır.

Açar sözlər: *planlaşdırma, sistem, çevik sistem, daxili planlaşdırma.*

О.В.Кудрявцева

к.е.н., доцент, Харківський національний автомобільно-дорожній університет

ORCID 0000-0001-6488-1941

Формування системи планування на підприємстві

Анотація

У статті сформульовано основні вимоги до гнучкої системи внутрішньофірмового планування підприємства, представлено інструментарій управління підприємством, що включає стратегічні, тактичні та оперативні плани, які лежать в основі гнучкої системи внутрішньофірмового планування. З метою розробки універсальної процедури формування інструментарію в рамках гнучкої системи внутрішньофірмового планування в роботі визначено варіанти характеристик розвитку цієї системи, які можна вважати найбільш спрощеними, тобто представлено характеристики розвитку системи внутрішньофірмового планування підприємств. Для розвитку системи внутрішнього планування запропоновано процедуру формування інструментарію гнучкої системи внутрішнього планування, яка містить сукупність послідовних етапів. Крім того, в роботі представлена комплексна оцінка, яка може бути отримана тільки при аналізі показників в динаміці - до початку заходів, пов'язаних з формуванням інструментів гнучкої системи в рамках внутрішнього планування та через певний період часу функціонування інструментів гнучкої системи. Запропонована модель гнучкої системи в рамках внутрішньофірмового планування побудована на цій основі та створює ключові елементи, пов'язані з цим інструментом управління, і повністю розкриває існуючі взаємозв'язки, даючи спрощене уявлення про механізм взаємодії цих елементів.

Ключові слова: *планування, система, гнучка система, внутрішньофірмове планування.*