

УДК 336.67

І. І. Вініченко,

д. е. н., професор, завідувач кафедри економіки,
Дніпровський державний аграрно-економічний університет
ORCID ID: <https://orcid.org/0000-0002-9527-1625>

А. О. Сітковська,

д. е. н., професор кафедри економіки,
Дніпровський державний аграрно-економічний університет
ORCID ID: <https://orcid.org/0000-0003-1892-6314>

Д. І. Горнюк,

здобувач групи МгЕК-1-22,
Дніпровський державний аграрно-економічний університет
ORCID ID: <https://orcid.org/0000-0003-3874-3119>

DOI: 10.32702/2306-6792.2023.20.4

ОСОБЛИВОСТІ УПРАВЛІННЯ ЕКОНОМІЧНИМИ РЕЗУЛЬТАТАМИ ДІЯЛЬНОСТІ АГРАРНИХ ПІДПРИЄМСТВ

I. Vinichenko,

Doctor of Economic Sciences, Head of the Department of Economics,
Dnipro State University of Agrarian and Economics

A. Sitkovska,

Doctor of Economic Sciences,
Dnipro State University of Agriculture and Economics

D. Hornuk,

Student group МгЕК-1-22,
Dnipro State University of Agrarian and Economics

FEATURES OF ECONOMIC RESULTS MANAGEMENT OF AGRICULTURAL ENTERPRISES

В статті розглянуто економічні результати аграрних підприємств як економічну категорію, яка відображає результативність діяльності аграрного підприємства. Виявлено існуючі суттєві особливості формування економічних результатів в аграрних підприємствах, які зумовлені виробничо-господарською специфікою галузі, а саме: впливом природно-кліматичних факторів (сезонність виробництва); багатогалузевість діяльності; вплив на економічні результати біологічних факторів; переробка власної та допоміжної сировини; розрахунок собівартості продукції. Використані завдання, які необхідні для управління економічними результатами аграрного підприємства. Висвітлено основні тенденції розвитку конкурентного середовища функціонування аграрних підприємств. Встановлено, що за умови формування підприємницького середовища як об'єднання підприємств, аграрні підприємства отримують кращі конкурентні позиції, а відповідно й вищі економічні результати. Враховуючи те, що одні види підприємництва формуються шляхом залучення масштабних інвестицій та високотехнологічної виробничої бази, інші базуються на індивідуальній діяльності з використанням низькотехнологічних виробництв, а професійні здібності керівництва зумовлюють відмінності у способі організації та управління підприємством, тому приналежність підприємства до малого чи великого визначається ефективністю його господарської діяльності.

Зазначено суттєвий вплив на формування економічних результатів аграрних підприємств розподіл їх за критерієм розміру, розкриті їх переваги та недоліки. Визначено, що великі підприємства володіють конкурентним потенціалом і достатнім рівнем конкурентоспроможності в сфері великого бізнесу, але вони недостатньо конкурентоспроможні в дрібному виробництві, навпаки, конкурентні переваги малих підприємств проявляються лише в дрібному бізнесі. Окреслені пріоритетні завдання, які постають перед аграрними підприємствами та сприяють підвищенню результативності їх діяльності. Розглянута роль кваліфікованого персоналу, що виступає основним фактором у системі управління економічними результатами аграрного підприємства. Зроблено висновок, що управління економічним результатом є надзвичайно важливим аспектом діяльності підприємства, що досягається за рахунок проведення ряду організаційно-економічних заходів.

The article considers the economic results of agrarian enterprises as an economic category that reflects the effectiveness of the agrarian enterprise. The existing significant features of formation of economic results in agricultural enterprises, which are due to the production and economic specifics of the industry, namely: the influence of natural and climatic factors (seasonality of production); multi-industry nature of activities; impact on economic outcomes of biological factors; processing of own and ancillary raw materials; calculation of production cost. The tasks that are necessary for managing the economic results of the agricultural enterprise are highlighted. The main tendencies of development of competitive environment of functioning of agrarian enterprises are highlighted. It was established that, provided the formation of an entrepreneurial environment as an association of enterprises, agrarian enterprises get better competitive positions, and accordingly higher economic results. Given that some types of entrepreneurship are formed by attracting large-scale investments and a high-tech production base, others are based on individual activities using low-tech production facilities, and the professional abilities of the management cause differences in the way of organization and management of the enterprise, so the affiliation of the enterprise to small or large is determined by the effectiveness of its economic activities. The size of agricultural enterprises necessary for the appropriate type of activity will be recognized as effective. The significant impact on the size and formation of economic results of agricultural enterprises is indicated: their distribution according to the size criterion. Large enterprises have a competitive potential and a sufficient level of competitiveness in the field of large business, but they are not competitive enough in small production, on the contrary, the competitive advantages of small enterprises appear only in small business. In case of high-grade production type, as opposed to small-scale production, there is a decrease in the cost of the unit of sold products with an increase in the volume of its sales, that is, the economies of scale are achieved. If this process does not occur, then there is a phenomenon of negative economies of scale. Internal losses on the scale can arise because of the fact that by increasing the optimal volumes of agricultural sales, high-welded agricultural enterprises are forced to disproportionately increase and retain a large number of administrative workers. External economies of scale arise from the increased application of innovation by enterprises. An enterprise with an optimal level of production concentration (under equal other conditions) can function more economically.

The priority tasks are outlined, which are presented to agricultural enterprises and contribute to increasing the effectiveness of their activities. The role of qualified personnel is considered, which acts as the main factor in the system of management of economic results of an agrarian enterprise.

Ключові слова: управління, економічні результати, прибуток, збиток, аграрне підприємство.

Key words: management, economic results, profit, loss, agrarian enterprise.

INTRODUCTION

Increasing the efficiency of economic activity of agricultural enterprises has always been and remains one of the most important tasks of socio-economic development of agriculture. In the conditions that the country is heating up the economic and social situation in the industry. Competition in the domestic and external agrarian markets is constant and quite tough, and it is won by those enterprises that are able to adequately respond to market changes and rebuild the corporate strategy in accordance with them, or which themselves create their own future, effectively innovating, redistributing external and internal competencies and mobilizing existing reserves. This issue has not lost its relevance for several decades, so the widely known methods of

competition — optimization of resource use, management structures, as well as their varieties are at the disposal of all enterprises in the industry and at best raise the bar of intra-industry competition, not allowing to achieve a sustainable competitive advantage and a sustainable "super profit".

Therefore, ensuring the efficiency of agrarian enterprises becomes especially relevant, which increases attention to the system of management of an agrarian enterprise in terms of optimizing the financial mechanism of managing economic results, since it ensures the adoption of timely decisions based on reliable information about the results of activity and allows the agrarian enterprise to identify in advance the available reserves of increasing production efficiency.

General theoretical issues, which are devoted to the basic provisions of the management of the formation and distribution of economic results of the enterprise, were studied by domestic scientists: M. Bilyk, I. Blank, N. Vlasova, T. Govorushko, O. Zinchenko, G. Kaletnik, V. Mishin, M. Stelmakh, O. Khisteva and other scientists.

The economic result of enterprises reveals the qualitative side of activity in any branch of the national economy. Therefore, the peculiarities of managing the economic results of agricultural enterprises, taking into account the specifics of agricultural production, become relevant in difficult competitive conditions, which are burdened with a complex macroeconomic situation.

RESULTS OF THE STUDY

In the system of management of economic results of the agrarian enterprise, the main goal is to ensure maximization of profit by the owner of the enterprise in long and short-term periods. The financial result as an economic category reflects the effectiveness of the enterprise by comparing the income received from a certain type of biological assets or agricultural products of the industry, the type of activity as a whole in the agricultural enterprise with the amount of expenses for their receipt [4]. Positive economic results for agricultural enterprises are the key to their successful functioning, since they are the basic category in the economy and are the basis for determining the size of the efficiency of the enterprise.

In agriculture, when generating profits at the enterprise, it is necessary to take into account the industrial and economic specifics of the industry, namely: the influence of natural and climatic factors (seasonality of production); multi-industry nature of activities; impact on economic outcomes of biological factors; processing of own and ancillary raw materials; calculation of cost of production, etc. [6]. The profit management system of the agricultural enterprise consists of such elements as methods and functions of profit management, which allow the managers of the enterprise to carry out certain tasks to achieve the goal. To achieve a certain goal of managing economic results, the following tasks must be solved:

- maximization of the profit of the agricultural enterprise;
- achievement of optimal proportions between profitability and permissible level of risk;
- formation, in accordance with strategic development tasks, of the required number of resources at the expense of profit;

— increase of efficiency of personnel participation in formation and distribution of financial results.

Maximizing the profit is possible under conditions of optimizing the use of the resource potential of the enterprise and determining measures to increase the efficiency of its use. The higher the level of profit, the higher the level of self-financing of the development of the agricultural enterprise, increasing the competitive position of the enterprise in the market, less need to attract funds from external sources [1].

This task is especially relevant in the modern conditions of development of a competitive environment in the agricultural sector, which is characterized by a decrease in the number of agricultural enterprises. In these conditions, the competition of agrarian production entities for obtaining a better competitive position, and therefore higher economic results, does not stop. Thus, the achievement of the best agricultural enterprises, much fewer dominant positions, is always limited to direct competition. If there are two or more business entities operating in any segment of the market, none of them can be a monopolist. If an oligopoly is formed on this segment, none of the oligopoly subjects can obtain a dominant position with respect to the other participant. If one of the direct competitors manages to get the specified position in this market segment in relation to enterprises that supply homogeneous products to the market, he is forced to constantly maintain this state. Barriers to competitive positioning are created at a time when direct competitors manage to attract consumer attention to their products. This situation occurs when the main competitors:

- offer consumers higher quality or consumer-friendly products with similar consumer properties;
- quickly differentiate the product range, expand or reduce the product range depending on the change in the situation;
- show the best ability to interact with consumers: reduce sales prices, stimulate demand through planned and unscheduled discounts, gifts;
- accumulate the attention of consumers to their constant presence in the market, as a result of which consumers are not able to respond to more interesting offers of competitors in a timely manner.

With the formation of the entrepreneurial environment as an association of enterprises, agrarian enterprises get better competitive positions and, accordingly, higher economic results. As noted, the economic activity of agricultural enter-

Table 1. Key performance indicators of enterprises, on average for 2010–2021 years

Agriculture, Forestry and Fisheries	Net income (loss), mln UAH.	Businesses that have made a profit		Enterprises that have received damage	
		in% of total	financial result, million UAH.	in% of total	financial result, million UAH.
Total	71064,1	83,1	87582,7	16,9	16518,6
Large enterprises	11559,9	87,4	12718,1	12,6	1158,2
Medium enterprises	35699,4	85,7	43424,4	14,3	7725,0
Small businesses	23804,8	82,7	31440,2	17,3	7635,4
of them: micro-enterprises	6375,3	82,4	9978,4	17,6	3603,1

Source: [5].

prises has differences due to the specifics of the industry. Given that some types of entrepreneurship are formed by attracting large-scale investments and a high-tech production base, others are based on individual activities using low-tech production facilities, and the professional abilities of the management cause differences in the way of organization and management of the enterprise, so the affiliation of the enterprise to small or large is determined by the effectiveness of its economic activities. The size of agricultural enterprises necessary for the appropriate type of activity will be recognized as effective [3].

At the same time, the following trend should be considered. Each type of business activity is always unstable, and the classification of enterprises by their size is stable. Any agrarian enterprise — small, medium or large can be effective and competitive according to the results of production activities (internal factor) and sales of products (external factor). Distribution of business entities by size criterion in modern practice is used quite often and it is based on quantitative criteria [2]. In world practice, generalizing concepts of a large, medium and small enterprise have become widespread. Thus, in the EU countries, the criteria for determining the size of the enterprise are the number of employees and the annual turnover. In Ukraine, according to the size criterion, small enterprises are distinguished, including micro-enterprises, medium and large. The criterion for assigning the enterprise to this category is the number of employees in the enterprise and the amount of income received from the sale of products (works, services) for the fiscal year.

The size of the entity affects the effectiveness of the activity and the peculiarities of competitiveness. Large enterprises have a competitive potential and a sufficient level of competitiveness in the field of large business, but they are not competitive enough in small production, on the contrary, the competitive advantages of small enterprises appear only in small business. In case of high-grade production type, as

opposed to small-scale production, there is a decrease in the cost of the unit of sold products with an increase in the volume of its sales, that is, the economies of scale are achieved. If this process does not occur, then there is a phenomenon of negative economies of scale.

Competitiveness of highly welded agrarian enterprises is achieved by saving on scale, which allows to produce and offer their products at more acceptable prices and capture new market segments and expand market "niches". Internal economies of scale occur when highly welded agricultural producers manage to achieve more efficient use of production factors, and increasing sales volumes allow to cover increased costs for marketing, financing, production development.

Internal losses on the scale can arise because of the fact that by increasing the optimal volumes of agricultural sales, high-welded agricultural enterprises are forced to disproportionately increase and retain a large number of administrative workers. External economies of scale arise from the increased application of innovation by enterprises. An enterprise with an optimal level of production concentration (under equal other conditions) can function more economically and be competitive. Competitiveness of highly welded agrarian enterprises implies the possibility of their effective functioning in the conditions of market economy (table 1).

Over the years of research in Ukraine, there is a clear trend towards the growth of the share of profitable enterprises in the large category. Their share is the largest — 87.4%. In addition, in 2016 and 2018. the share of enterprises that made a profit was 100%, which was observed only for this group of enterprises. This allows them to use the involved material and labor resources and improve the system of relations between manufacturers and consumers purposefully and effectively.

At the same time, for all forms of commodity production in the agricultural sector, regardless of the socio-political structure of the country, they have always been and remain the main tasks that contribute to increasing the effectiveness of their activities:

- selection of strategy of sustainable development of production taking into account long-term conditions, formation of industry and production structure of enterprises, material and technical, energy potentials, determination of investment directions and complex of socio-economic measures;

- obtain maximum products and income, achieve high payback and competitiveness for permanently limited material, financial, labor and natural resources;

— production of products considering consumer priorities, growth of household incomes and demand of the external market.

Solving the above tasks will be impossible without the active involvement of qualified personnel, which acts as the main factor in the system of managing the financial results of an agricultural enterprise.

High business and professional activity of personnel is achieved due to the following motives for work: fairness of assessment of labor results by the head; recognition of the achievements of an individual employee and the team as a whole; material remuneration; opportunities to improve in professional and business terms; realize their creative and intellectual abilities; prospects for service growth; interest in work; the possibility of innovation, etc.

The practice of economic activity shows that entrepreneurship, competence, strategic aspirations of the head of the agricultural enterprise is of paramount importance in achieving the economic efficiency of the enterprise. Differentiation of the results of agricultural enterprises, which is not related to objective factors of production, confirms this assessment. The effectiveness of managers is determined by the balance of incentives that form the direction of his motivation.

CONCLUSION

Therefore, the main goal of the system of management of economic results of the agrarian enterprise is to ensure maximization of the well-being of the owners of the enterprise in long-term and short-term periods, which is achieved due to: improvement of current financial and economic activities in order to achieve maximum efficiency; choosing the optimal option of using the production potential from a variety of possible ones, which would provide the enterprise with maximum or desired profit and increase the intensity of its use; bringing the system of management of economic results of the agricultural enterprise to the optimal state. An important role in achieving high performance indicators is played by the staff of the enterprise and investments in it, which affect the increase of motivation of the manager to high-performance and high-quality work.

Література:

1. Балдик Д.О. Формування фінансово-економічних результатів діяльності сільськогосподарських підприємств. Молодий вчений. 2016. № 11. С. 96—99.

2. Булкін С.С. Формування стійкості та ефективності сільськогосподарського підприємства. Агросвіт. 2019. № 24. С. 112—117.

3. Вініченко І.І., Сітковська А.О. Удосконалення концепції управління конкурентоспроможністю аграрних підприємств. Розвиток суб'єктів господарювання України: сучасні реалії та перспективи. Дніпро, Пороги, 2017. С. 242—258.

4. Про затвердження методичних рекомендацій з планування, обліку і калькулювання собівартості продукції (робіт, послуг) сільськогосподарських підприємств. Наказ Міністерства аграрної політики України від 18.05.2001 р. № 132. <https://zakon.rada.gov.ua/rada/show/v0132555-01>

5. Статистична інформація [Електронний ресурс]. Офіційний сайт Державного комітету статистики України. Режим доступу: <http://ukrstat.gov.ua>

6. Фальченко О.О., Яцина В.В., Кочетова Т.І. Особливості формування фінансових результатів сільськогосподарського підприємства. Вісник НТУ "ХПІ". Економічні науки. 2021. № 2. С. 32—36.

References:

1. Baldyk, D.O. (2016), "Formation of financial and economic results of agricultural enterprises", *Molodyy vchenyy*, vol. 11, pp. 96—99.

2. Bulkin, S.S. (2019), "Formation of sustainability and efficiency of the agricultural enterprise", *Ahrosvit*, vol. 24, pp. 112—117.

3. Vinichenko, I.I. and Sitkovs'ka, A.O. (2017), *Udoskonalennya kontseptsiyi upravlinnya konkurentospromozhnistyuh hrarnykh pidpryyemstv. Rozvytok sub'yektiv hospodaryuvannya Ukrayiny: suchasni realiyi ta perspektyvy* [Improving the concept of managing the competitiveness of agricultural enterprises. Development of economic entities of Ukraine: modern realities and prospects], Porohy, Dnipro, Ukraine.

4. Ministry of Agrarian Policy of Ukraine (2001), "On approval of methodological recommendations for planning, accounting and costing of products (works, services) of agricultural enterprises", available at: <https://zakon.rada.gov.ua/rada/show/v0132555-01> (Accessed 22 September 2023).

5. State Statistics Committee of Ukraine (2023), "Statistical information", available at: <http://ukrstat.gov.ua> (Accessed 12 September 2023).

6. Fal'chenko, O.O. Yatsyna, V.V. and Kochetova T.I. (2021), "Peculiarities of the formation of financial results of an agricultural enterprise", *Visnyk NTU "KHPi"*. *Ekonomichni nauky*, vol. 2, pp. 32—36.

Стаття надійшла до редакції 02.10.2023 р.