

ЗАГАЛЬНОЕКОНОМІЧНІ ПИТАННЯ РОЗВИТКУ ТРАНСПОРТНОГО КОМПЛЕКСУ

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ОБОСНОВАНИЕ ОБЪЕКТА ПРИ УПРАВЛЕНИИ СТОИМОСТЬЮ ПРЕДПРИЯТИЯ

Аннотация. Обоснованы состав и структура объекта при управлении стоимостью предприятия на основе стратифицированного подхода; установлена взаимосвязь его отдельных составляющих, определены их основные характеристики.

Ключевые слова: стоимость предприятия, страта, управление, объект управления, процесс.

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ОБҐРУНТУВАННЯ ОБ'ЄКТА ПРИ УПРАВЛІННІ ВАРТІСТЮ ПІДПРИЄМСТВА

Анотація. Обґрунтовано склад і структуру об'єкта при управлінні вартістю підприємства на основі стратифікованого підходу; встановлено взаємозв'язок його окремих складових, визначено їх основні характеристики.

Ключові слова: вартість підприємства, страта, управління, об'єкт управління, процес.

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OBJECT RATIONALE IN THE PROCESS OF ENTERPRISE VALUE MANAGEMENT

Abstract. The composition and the structure of the object in the process of the enterprise value management have been substantiated based on the stratified approach; the interrelation of its particular components has been established, their main features have been determined.

Key words: enterprise value, stratum, management, object of management, process.

Statement of the problem. Dynamism and complexity of modern economic conditions, globalization of the markets, strengthening of competitive fight lead to transformation of the content of business management. Foreign economic practice showed that today as a strategic objective and criterion of effective management of activity of the enterprise growth of its cost and increase on this basis of welfare, first of all owners. However scientific development on this matter available abroad isn't acceptable for practice and demands serious adaptation. Therefore improvement of management by the cost of the enterprise is an actual task.

Analysis of the last researches and publications. Nowadays scientific and practical workers [1–8] consider these or those aspects of management of enterprise cost, but don't pay enough attention to creation and justification of a complete control system by enterprise cost, in particular, to definition of object of management.

Generally process or the phenomenon which generates a problem situation can be object of management. For studying object of management the various methods of its justification are applied today. System, situational, cybernetic and process approaches concern to the main causal; system and cybernetic approach [9, p. 94].

The formulation of the purpose of the article. The purpose of this article is justification of object of a control system by enterprise cost.

Statement of the main material of research. For the solution of this task, according to [14], it is necessary: to specify object borders; to establish structure of structural elements of operated system; to define nature of interrelations between the allocated elements in system and with environment; to reveal structure of the main backbone components, namely an entrance, the exit of systems necessary for its functioning of resources and regulating its activity of regulations; to describe technology of implementation of process of formation of cost of the enterprise.

According to system cybernetic approach [10, 11] term "object of management" has the identical name "operated subsystem". Each system (subsystem) can almost be described fully and in details that, in essence, follows already from definition of such system (subsystem). The main dilemma consists in finding of a compromise between simplicity of the description that is one of understanding prerequisites, and need of the account numerous behavioural (i.e. type an entrance – an exit) characteristics of difficult system (subsystem). Permission of this dilemma is looked for in the hierarchical description.

To distinguish the hierarchy concept from others, it is offered to use the term "the stratified system", or "the stratified description". Essence of the stratified description of the object of managements (an operated subsystem) consists in division of the last into striations. Striations are levels of the description of difficult systems (subsystems) at which a certain community of laws of functioning, unity of existential topology and substantionalny creation of certain components of studied system (subsystem) is fixed. Thus from certain positions the appropriate level of abstraction for which there are characteristics, laws and the principles of the description of a state and behavior of system (subsystem) at this level gets out [12, p. 58].

At the first stage the interrelation of the object of management (OM) with environment will have the appearance presented in Fig. 1.

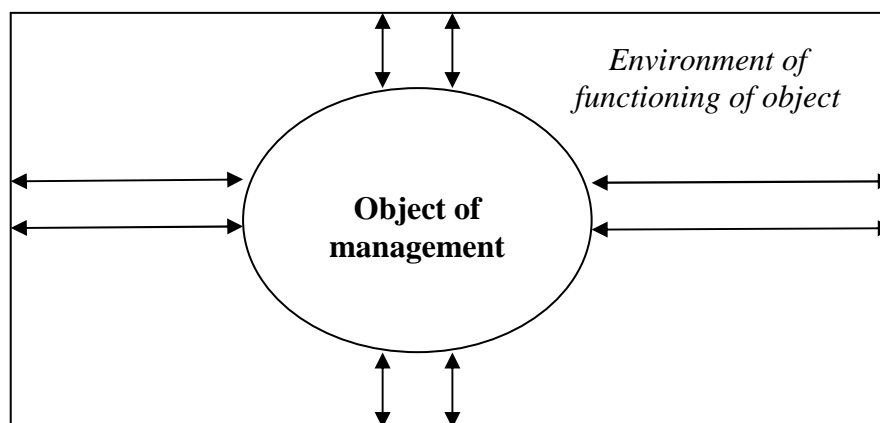


Fig. 1. Delimitation of limits of management with environment

In this way borders of object are designated very vaguely and can't meet the requirement of the subject of management for the obvious reasons: there is no specification of object of management on elements, character and the direction of their interaction isn't defined and consequently, rendering operating influence for achievement of desirable result is impossible. In this regard it is necessary to specify the structure of object of management, expanding internal borders of object.

Thus, the specificity transport enterprise (TE) is to provide customers with certain tangible and intangible products (services) that satisfy certain of their functional and emotional needs. There are such provided services in the TE: transportation, maintenance and repair of vehicles, freight forwarding services, warehousing services, cargo handling. These include the physical processes in the first stratum (Fig. 2).

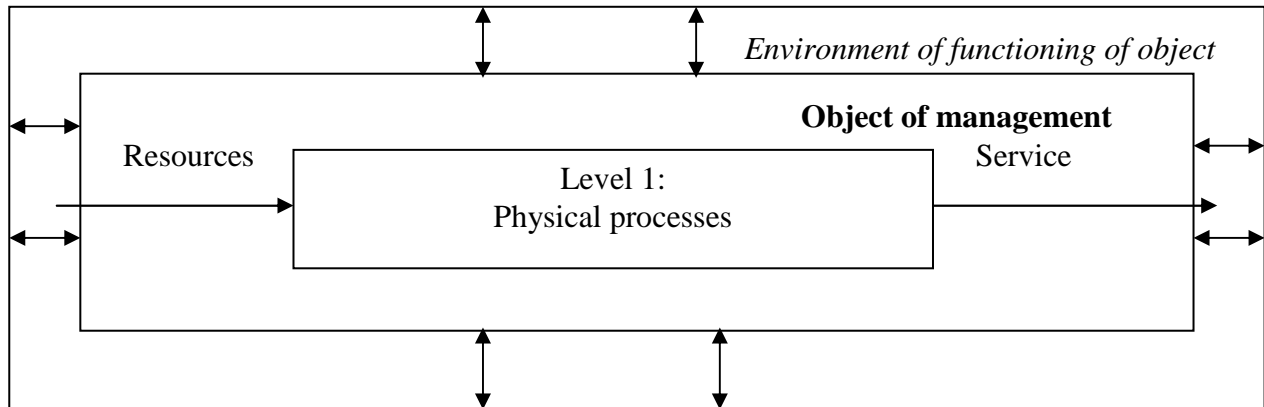


Fig. 2. **Delimitation of object of management**

"Entrance" are resources with help of which are carried out transportation process, warehouse services, etc. Resources treat: labor (ability, qualification, responsibility, competence of the personnel of the enterprise); material (knots, units, spare parts, etc.); technical (rolling stock, equipment); the financial; legal, etc. Physical processes of the enterprise as a whole are set of all available business processes within this enterprise. Business processes of the enterprise of the motor transport are understood as set of the property rights and use of property, technologies which provide possibility of obtaining a certain income. "Exit" directly is the provided service from process of transportation, service activity, etc.

Parallel to the physical there are economic processes – processes of change of the cost (Fig. 3). "Entrance" of process of formation of new cost of the enterprise are resources and enterprise cost, and "exit" – an enterprise increase in value.

It is obvious that course of physical and economic processes is impossible without information processes which always proceed in any systems (social, economic). Therefore in object of management the level (Fig. 4) is offered to add a third.

Information processes (a level 3) coordinate object of management to the subject of management, forming a management contour. Within this contour information on the management purposes is available and transferred. Information contour, means of collecting, transfer, processing and storage information which are carrying out these actions with information, form information system of this organization. Its mission - to ensure information management activities.

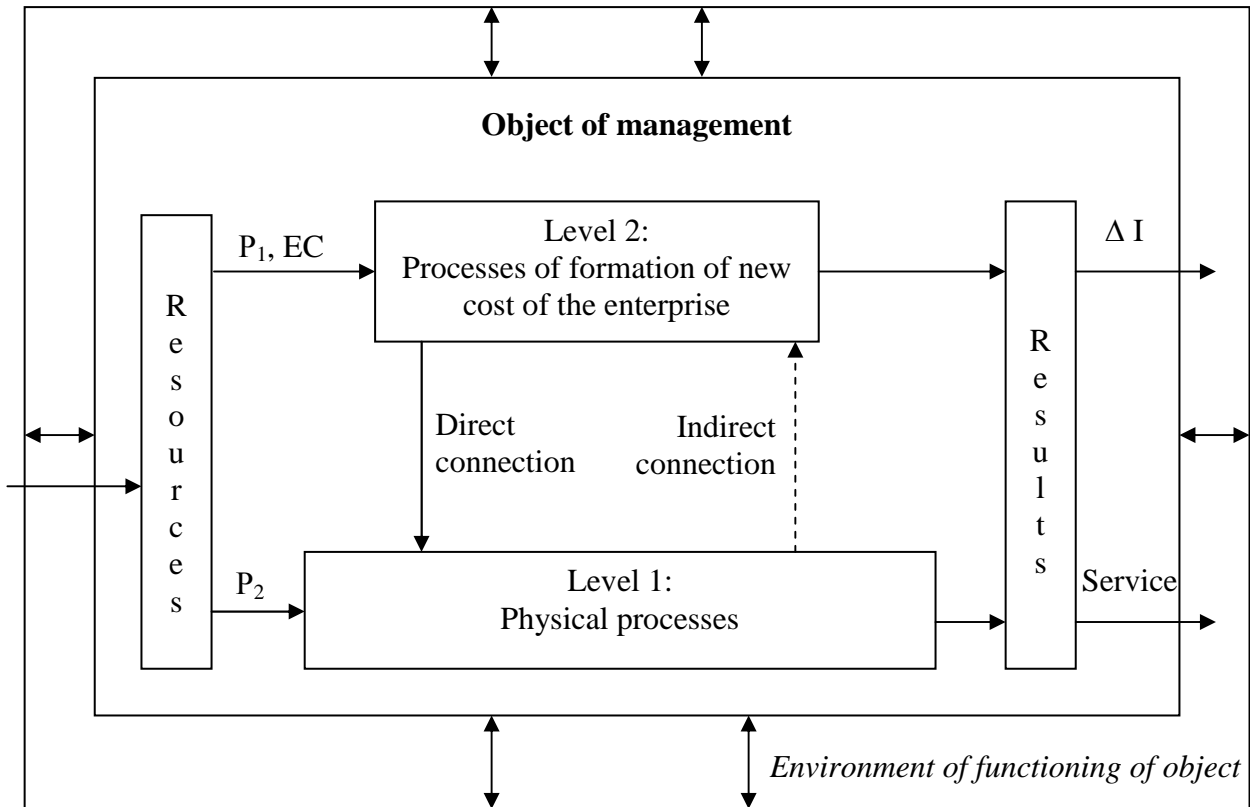


Fig. 3. **Delimitation of limits of object of management:**
P1 – resources in value terms; P2 – resources in natural and material form;
EC – enterprise cost; ΔI – an enterprise increase in value

Governing agency makes on operated process certain influences ("operating influences"), issued in the form of decisions. Information received by object of management and made decisions depend on what control methods of the subject of management of object of management and what methods of impact on this object of management.

Thus, the managing and operated part interacts with each other. And such interaction is carried out in the form of information transfer on information contour which is formed by sources and consumers of information and information channels for transfer of this information [13, p. 209].

In relation to purpose of object at management of cost the main attention should be paid to a choice of basic estimation of cost of the enterprise, identification of factors of formation of cost of the enterprise, development of strategy of development of the enterprise and the operational directions of its development.

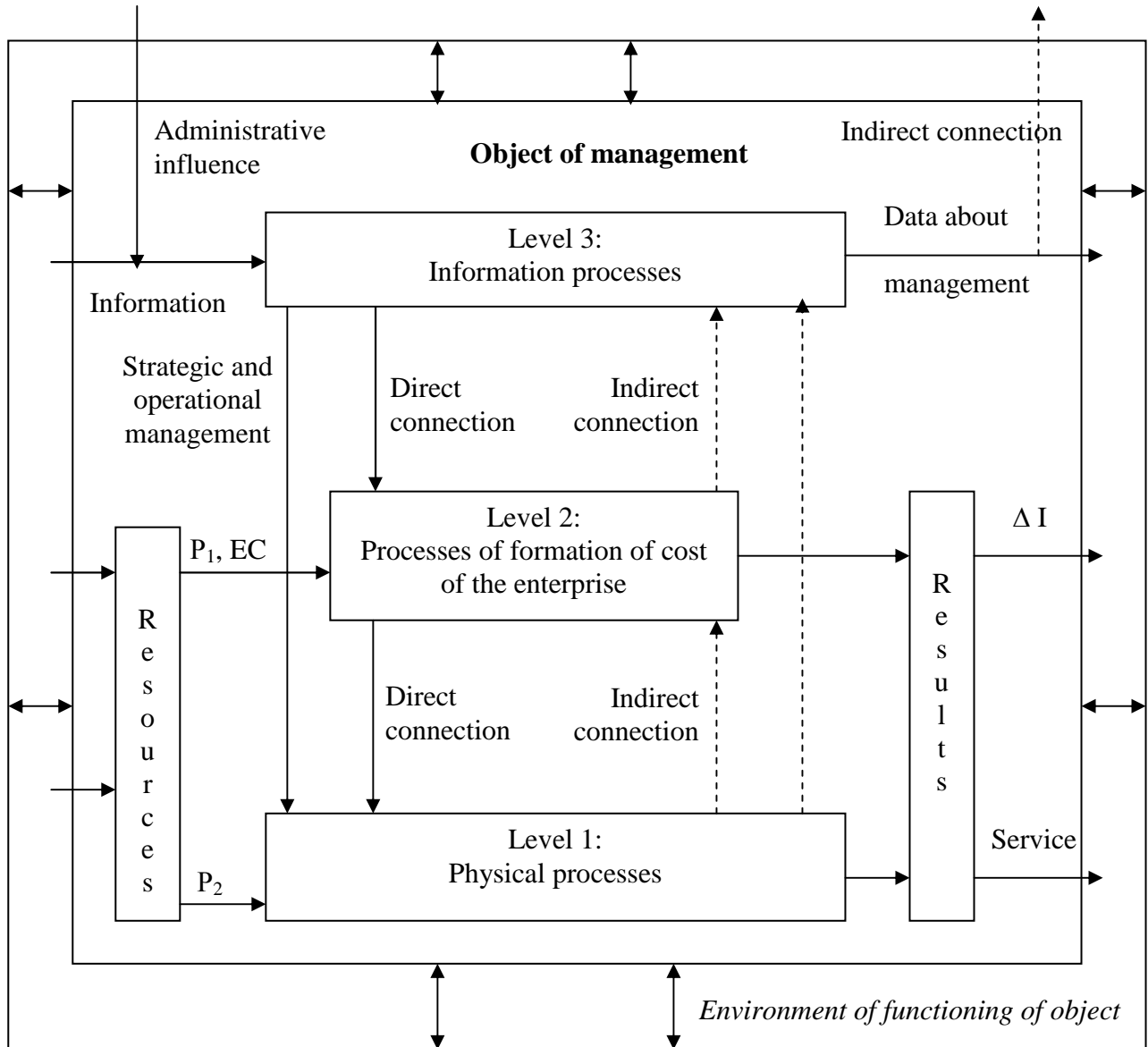


Fig. 4. Object in a control system of enterprise cost

Basic estimation of cost of the enterprise is carried out by analysts. For this purpose it is necessary to carry out a choice of the corresponding technique of an assessment for what the economic analysis of economic activity of the enterprise is carried out previously, summing up activity of all structural divisions.

At a stage of identification of the factors forming cost of the enterprise, development of opinion about positive or negative influence on the size of cost of the enterprise. The system of factors is developed.

Development and choice of strategy of development of the enterprise is carried out from alternative options. The preference is given to

that option which allows to maximize enterprise cost. Besides, standard indicators (cost factors) which have to be reached during the concrete period (at all stages of realization of strategy) are defined.

Development of the operational directions of development of the enterprise is a continuous control over them at all levels of management (expeditious monitoring of factors of cost).

Conclusions. Thus, the object of management by cost, structure of its elements are reasonable, their functions are defined on the basis of the stratified approach. It is a basis of functioning of a control system of enterprise cost.

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ОСНОВНІ ПОЛОЖЕННЯ РЕІНЖИНІРИНГУ ПРОЦЕСІВ УПРАВЛІННЯ ПЕРСОНАЛОМ

Анотація. Встановлено сутність реінжинірингу процесів управління персоналом як фундаментального переосмислення і радикального перепроєктування процесів планування, організації, мотивації, контролю та координації роботи персоналу для істотного покращення основних параметрів їх функціонування (тривалість, вартість, якість), з метою підвищення ефективності діяльності підприємства. Визначено склад процесів управління персоналом як об'єкта реінжинірингу. Обґрунтовано доцільність застосування реінжинірингу процесів управління персоналом на різних стадіях життєвого циклу підприємства.

Ключові слова: управління персоналом, процеси управління персоналом, реінжиніринг.

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Аннотация. Определена сущность реинжиниринга процессов управления персоналом как фундаментального переосмысления и радикального перепроектирования процессов планирования, организации, мотивации, контроля и координации работы персонала