

UDC 65.014.1:016.1

DOI: 10.18524/2413-9998.2022.3(52).275783

Valentyn Vlasenko,

Candidate of Economic Sciences (Ph.D. in Economics),

Associate Professor,

Higher Educational Establishment of Ukoopspilka

«Poltava University of Economics and Trade»

3, Kovalya St., Poltava, 36000, Ukraine

e-mail: valentinpuet@gmail.com

ORCID: <https://orcid.org/0000-0003-3892-9512>

APPLIED IMPERATIVES FOR THE FORMATION OF AN EFFECTIVE MECHANISM FOR MAKING AND IMPLEMENTING MANAGEMENT DECISIONS AT ENTERPRISES IN THE CONDITIONS OF MARKET TRANSFORMATIONS

The methodological and practical recommendations for the formation of an effective mechanism for making and implementing management decisions at enterprises in the modern transformation period are substantiated. For this purpose, the author's version of the stages of formation of the mechanism of development and management decision-making at the enterprise is recommended, with the allocation of four stages: diagnostic, research, selection of the final version of the decision, and evaluation of the adopted decision. Within the framework of the system approach, a plan for conducting a diagnostic study aimed at evaluating the effectiveness of the management system and the process of making management decisions were proposed. The stages of formation of the mechanism of implementation of management decisions at the enterprise were considered, which made it possible to distinguish five components in its structure: subjects of implementation of the management decision, target, methodological, functional, process and providing components.

Key words: management decisions, making decisions, development and making of management decisions, the mechanism for making and implementing of management decisions, diagnostic research, the components of the mechanism of implementation of management decisions at enterprises, economic transformations.

Formulation of the problem in general. Radical transformations taking place at the current stage of the development of the national

economy in the face of global challenges and threats force managers at different levels of management to review the existing mechanisms for making management decisions. In the conditions of the transition to a new economy and information society, the role and importance of adaptive mechanisms for the preparation, adoption and implementation of management decisions, based on the application of innovative methodological approaches and creative decision-making methods, is increasing.

In unstable dynamic conditions for the development of the national economy during today's martial law and the gradual exit of our country from the protracted pandemic of the coronavirus (COVID-19), the success of the implementation of the enterprise development strategy depends not only on the correct justification of the problematic situation, which allows to develop timely management decisions, but also from the quick receipt of this decision by the executive body, and the most sort of its implementation. Therefore, the top management of economic entities should draw special attention not only to the stages of preparation and adoption of management decisions, but also to the process of their implementation.

The relevance of the conducted research in this area is explained by the lack of uniform technologies for making and implementing management decisions for enterprises of different forms of ownership and industry affiliation. All this leads to the fact that managers of business enterprises may have problems developing an adequate management solution model due to the existence of a large set of influencing factors and limited information about the state of the problem situation. That is why it is advisable to use the latest approaches in the process of making and implementing management decisions for individual business structures.

Analysis of recent research and publications. Problems of preparation, development and adoption of management decisions at enterprises of various legal forms were investigated by leading scientists and

practices, among which should be singled out M. Albert, N. I. Alekseeva, I. Ansoff, L. V. Frolova, M. F. Gonchar, F. Hedouri, Ya. M. Lashchuk, M. Mescon, O. M. Ovdyyuk, S. P. Poteryayko, M. O. Stepura, O. O. Sukhacheva, I. I. Yaremko and others [2-7; 9].

At the same time, despite the sufficiently large processing of the problem of making and implementing management decisions in scientific publications, some aspects of this issue have not been fully disclosed. Therefore, the study of the problem of forming an effective mechanism for making and implementing management decisions at a modern enterprise is practically significant and requires detailed scientific justification.

Forming the purpose of the article. The purpose of the study is to substantiate the methodological and consideration of the applied principles of formation of an effective mechanism for making and implementing management decisions at enterprises in the conditions of transformation changes.

In accordance with the purpose of the study, the author's version of the plan for conducting a diagnostic study of the enterprise in the context of the process of making and implementing management decisions was developed and the components of the mechanism of implementation of management decisions at the enterprise were proposed.

Formulation of the main material. Making decisions in the modern enterprise management system is one of the important functions of management, which is the basis of the entire management process. That is, the implemented decision in the management system is the result of a specific management activity of the highest management of each enterprise.

From these standpoint and functional content, the management decision is the result of choosing the subject (body) of managing the method of action aimed at solving a specific management problem [4, pp. 73-74]. On the other hand, the management decision involves

the choice of one of the alternatives made by the manager within the limits of his official duties and competence, and aimed at achieving the goals of the enterprise [6, p. 81]. Therefore, the management decision is the completion of one management cycle.

Making certain management decisions covers the creation of a choice for changing a certain existing state of the enterprise, the choice of one alternative from several possible, mobilizations of organizational and individual resources to implement the decision and activities aimed at achieving the expected result [2, p. 314].

It should be emphasized that management decision-making is a process of executive and administrative activity aimed at establishing certain rules of behavior of bodies, organizations, officials and citizens [3, p. 115]. That is, it is a process of analysis, forecasting and assessment of a problematic situation, selection and agreement of the best alternative option for achieving the set goal.

On the other hand, the management mechanism is considered as an integral part of the management system, which provides an effective influence on the factors, the state of which determines the result of the activity of the management object. The management mechanism at the micro level is formed under the influence of the laws of the production process and its interrelationships with the market environment, therefore the process of forming the management mechanism should be carried out in accordance with the systemic principles of optimization of management decisions [8, p. 41].

Summarizing separate scientific categories, the researchers proposed a definition of the concept of «management decision-making mechanism» as «a system of decision-making subjects; the system of legal norms and restrictions on the basis of which they are adopted; functional connections between decision subjects; information provision systems; results of decisions and their perception; the situation in which decisions are made» [5, pp. 111-112].

The complexity of the organization of management decision-making at enterprises in the field of business lies in the need to coordinate a number of interconnected and simultaneously operating decisions that have different durations and completeness of their implementation. Therefore, we believe that for the successful adoption of a management decision, the key element is an organizational mechanism, which should include:

1. Preparation of senior management for the development of a management decision.
2. Direct solution development.
3. Formal adoption of a management decision.

In our opinion, an effective mechanism for developing and making managerial decisions in the field of managing business structures can be presented in the form of four stages: diagnostic, research, selection of the final version of the decision, and evaluation of the adopted decision.

During the diagnostic stage of developing and making a management decision, the top management of enterprises in the field of business must carry out a general formation of the problematic situation, determine its main properties and consider the problem from the point of view of analyzing the existing state of the market entity. At the same time, it is advisable to assess the state of the competitive environment, analyze the current financial state of the enterprise, diagnose the probability of its bankruptcy, and determine the reasons for deviations of the given parameters from the existing development trajectory. Express diagnostics of the enterprise can be an effective tool for small and medium-sized business units.

The purpose of the research stage of development and management decision-making is the need to define the problem by the top management of the enterprise in the field of business by summarizing, systematizing and comprehensive analysis of management information, choosing alternative solutions to the problem. At this stage, an

important role is assigned to the application of non-traditional approaches to the implementation of a management decision with the help of modern information technologies. This will make it possible to carry out a reliable preliminary assessment of the situation, to select several options for management decisions in accordance with the established requirements.

The stage of choosing the final version of the decision for enterprises in the field of business should begin with the evaluation of the management decision according to the selected quantitative and qualitative criteria, followed by the development of the project version of the decision using a descriptive model or scheme for its adoption, approval of the project of the management decision and its implementation in accordance with the existing resource management system software.

After all, the stage of evaluating the adopted decision at enterprises in the field of business should provide for the assessment of the socio-economic effect of the adopted management decision according to the system of quantitative, cost and social indicators. An important role should be given to the need to make timely adjustments in the content, structure and process of implementation of management decisions [1, p. 96].

Therefore, the implementation of an effective management decision-making mechanism at business enterprises is a creative process of choosing alternative options for actions by top management in the direction of ensuring self-organization of socio-economic systems and the development of their functional subsystems.

For the top management of the enterprise, it is advisable to recommend an approximate plan for conducting a diagnostic study aimed at evaluating the effectiveness of the management system and the process of making management decisions (Table 1).

Table 1

Recommended plan for conducting a diagnostic study of the enterprise in the context of the process of making and implementing management decisions

Name of the diagnostic process stage	Content of the stage of the diagnostic process
Stage 1. Primary diagnosis	
1. Diagnostic interview (conducted with the Chairman of the Board and the Chief Executive Officer)	1) obtaining initial information about the enterprise (determining the competitive profile of the enterprise, clientele, main competitors, number of employees, development history, salary level, equipment condition, etc.); 2) inventory of the business process «Making managerial decisions in the structural divisions of the enterprise».
2. Questionnaire (conducted by surveying employees)	1) detection of pathologies in the development of the enterprise and its structural units; 2) description of the current state of the enterprise; 3) identifying the «vision» of the enterprise's development on the part of its owners.
3. Organizational self-diagnosis (carried out by interviewing qualified employees and experts)	1) identification of the main problems of the enterprise, their ranking, selection of the main problem and determination of cause-and-effect relationships, as well as consideration of the top management's proposals for their solution; 2) analysis of external threats and opportunities, strengths and weaknesses of the enterprise.
Stage 2. Analysis of management decisions	
4. Study of company documents	1) a detailed study of the content of the main documents of the enterprise (Statute, collective agreement, job instructions, orders, orders, minutes of General Meetings of founders or shareholders); 2) analysis of the compliance of management decisions with the strategic goals of the enterprise.

<p>5.1. Economic analysis of the main performance indicators of the enterprise.</p> <p>5.2. Questionnaire and assessment of the effectiveness of the enterprise management system</p>	<p>1) determination of the effectiveness of the management decisions made based on the results of the analysis of the main indicators of the economic efficiency of the enterprise;</p> <p>2) analysis of the enterprise management system, which acts as a management decision-making system;</p> <p>3) analysis of the feasibility of management decisions;</p> <p>4) measuring the level of management of the enterprise and each of its structural divisions.</p>
<p>6. Testing</p>	<p>1) determination of the dominant style of management decision-making by the Chairman of the Board and the Chief Executive Officer;</p> <p>2) assessment of the level of communication of the company's top management.</p>
<p>Stage 3. Drawing up a report on the performed diagnostics</p>	
<p>7. Writing an analytical note (performed by company employees)</p>	<p>1) drawing up a report on the performed diagnostics;</p> <p>2) description of the main problems of the development of the enterprise and its structural divisions;</p> <p>3) identification of causal relationships.</p>
<p>Stage 4. Drawing up recommendations for the development of the management decision-making system</p>	
<p>8. Compilation of the enterprise development program (performed by the Chairman of the Board and the Chief Executive Officer)</p>	<p>1) drawing up a program for the development of the enterprise management system through increasing the efficiency of making and implementing management decisions;</p> <p>2) adoption of the development program at the General Meeting of founders or shareholders;</p> <p>3) conveying the essence of the development program to the employees of the enterprise;</p> <p>4) providing feedback.</p>

Source: developed by the author.

As we see from Table 1, each of the four stages of the diagnostic process in the adoption and implementation of management decisions

should consist of separate business processes at the enterprise, as well as to be based on the use of a set of methodical and methods of diagnosis.

Along with the mechanism of development and making of management decisions, it is advisable to form a mechanism for their implementation at each enterprise, on which the quality of execution of decisions and obtaining the desired results depends directly on the effectiveness.

The mechanism of implementation of management decisions should be understood as a system of goals, requirements, principles, methods, forms, stages and elements that ensure the implementation of the decisions made to implement functional and basic strategies for the development of the enterprise. It is an interdependent system that regulates the process of implementation of management decisions [9, p. 59].

In order to effectively implement management decisions, which should be made at all levels of enterprise management, it is necessary to develop an appropriate mechanism (Fig. 1).

We consider it advisable to distinguish in the structure of the mechanism of implementation of management decisions at the enterprise five components: subjects of implementation of the management decision, target, methodological, functional, process and providing components.

As shown by the analysis of the content of Fig. 1, the managers of middle and lower levels should be included among the main subjects of management decision implementation in the structural divisions of the enterprise, i.e. those persons who receive decisions from managers of a higher level than them (the Chairman of the Board and the Chief Executive Officer), pass these decisions to the lower level of management and directly to the executors who are chosen to implement this or that management decision. The relevant managers must detail the decisions made and carry out operational management, monitoring and control of the implementation of the management decisions made.

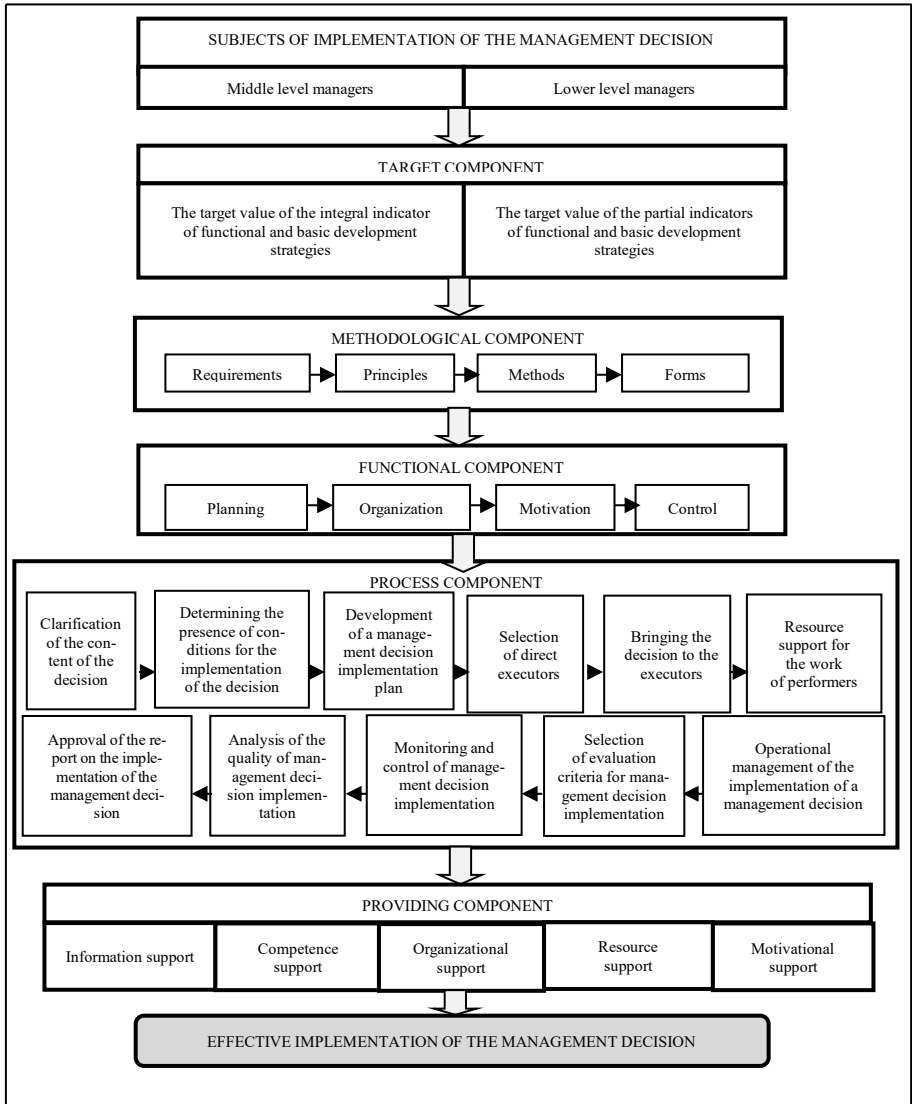


Figure 1. Recommended components of the mechanism of implementation of management decisions at the enterprise

Source: developed by the author based on [7, p. 236].

The target component should provide for compliance in the process of implementation of management decisions in each of the structural divisions of the enterprise with organizational development goals that will correspond to the target values of the integral and partial indicators of the implementation of the functional and basic strategy of the enterprise's development. At the implementation stage, each of the implemented management decisions must be analyzed in order to comply with the set goals, which depend on the level of implementation of the corporate strategy.

The methodological component should determine the set of basic requirements, principles, methods and forms of the process of implementing management decisions at the enterprise and in its structural divisions, as well as allow choosing effective management tools with the help of which this process will be carried out.

It should be emphasized that within the framework of the formation of the functional component, the main management functions (planning, organization, motivation and control) are also inherent in the management of the implementation of management decisions, but they have some features that will correspond to the stages of the implementation of management decisions at the enterprise.

The top management of the enterprise should attach great importance to the process component of the mechanism of implementation of management decisions, which should include the following stages:

- 1) clarification of the content of the decision;
- 2) determining the presence of conditions for the implementation of the decision;
- 3) development of a management decision implementation plan;
- 4) selection of direct executors;
- 5) bringing the decision to the executors;
- 6) resource support for the work of performers;

- 7) operational management of the implementation of a management decision;
- 8) selection of evaluation criteria for management decision implementation;
- 9) monitoring and control of management decision implementation;
- 10) analysis of the quality of management decision implementation;
- 11) approval of the report on the implementation of the management decision.

According to the author, only passing each of the proposed stages will allow to determine a clear algorithm of actions of direct executors during the implementation of a management decision at the enterprise.

Effective functioning of the mechanism of implementation of management decisions at the enterprise is impossible without a properly organized supporting component, which will include: information support, competence support, organizational support, resource support and motivational support.

Conclusions. Thus, the formation of a modern mechanism for making and implementing management decisions for business structures should be based on a rational combination of a set of methods, models, approaches and management decision-making tools that allow, on the one hand, to reveal the internal potential of management personnel, and, on the other hand, to use opportunities enterprises in the field of business quickly adapt to the changing conditions of the external and internal environment.

Perspective directions of further scientific research are the characteristics of the key stages of formation of the mechanism of making and implementing management decisions on the example of specific enterprises. This involves the use of a systematic approach and the implementation of further research in this area.

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Стаття надійшла 03.11.2022 р.

В. А. Власенко,

кандидат економічних наук, доцент,
Вищий навчальний заклад Укоопспілки
«Полтавський університет економіки і торгівлі»
вул. Коваля, 3, м. Полтава, 36000, Україна
e-mail: valentinpuet@gmail.com
ORCID: <https://orcid.org/0000-0003-3892-9512>

ПРИКЛАДНІ ІМПЕРАТИВИ ФОРМУВАННЯ ЕФЕКТИВНОГО МЕХАНІЗМУ ПРИЙНЯТТЯ ТА РЕАЛІЗАЦІЇ УПРАВЛІНСЬКИХ РІШЕНЬ НА ПІДПРИЄМСТВАХ В УМОВАХ РИНКОВИХ ТРАНСФОРМАЦІЙ

У роботі обґрунтовано методологічні та розглянуто прикладні рекомендації до формування ефективного механізму прийняття та реалізації управлінських рішень на підприємствах у сучасний трансформаційний період. Незважаючи на наявність окремих пропозицій щодо механізмів підготовки, розробки і прийняття управлінських рішень на рівні бізнес-структур, цілісне розуміння стадій його формування викликає особливий інтерес. З цією метою рекомендовано авторський варіант стадій формування механізму розробки і прийняття управлінських рішень на підприємстві із виділенням чотирьох етапів: діагностичного, пошукового, вибору остаточного варіанту рішення та оцінювання прийнятого рішення. В межах системного підходу запропоновано план проведення діагностичного дослідження, спрямованого на оцінку ефективності системи

управління та процесу прийняття управлінських рішень, що включає послідовні дії окремих виконавців: первинну діагностику; аналіз управлінських рішень; складання акту за результатами проведеної діагностики; складання рекомендацій щодо розвитку системи прийняття управлінських рішень. Розглянуто етапи формування механізму реалізації управлінських рішень на підприємстві, що дозволило виділити у його структурі п'ять компонентів: суб'єктів реалізації управлінського рішення, цільову, методичну, функціональну, процесну та забезпечуючу складові. Під час формування механізму реалізації управлінських рішень на підприємстві рекомендовано конкретизувати його процесну складову, що повинна передбачати виконання наступних етапів: з'ясування змісту управлінського рішення; визначення наявності умов для реалізації управлінського рішення; розробка плану реалізації управлінського рішення; вибір безпосередніх виконавців; доведення рішення до виконавців; ресурсне забезпечення роботи виконавців; оперативне управління реалізацією управлінського рішення; вибір критеріїв оцінки реалізації управлінського рішення; моніторинг та контроль реалізації управлінського рішення; аналіз якості виконання управлінського рішення; затвердження звіту про виконання управлінського рішення.

Ключові слова: управлінські рішення, прийняття рішень, розробка та прийняття управлінських рішень, механізм прийняття та реалізації управлінських рішень, діагностичні дослідження, складові механізму реалізації управлінських рішень на підприємствах, економічні перетворення.

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