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STRUCTURAL LOGIC OF ECONOMIC ANALYSIS IN MARKET AND COMPETITION CONDITIONS: QUALITATIVE METAMORPHOSIS AND MANAGERIAL PRAGMATISM

СТРУКТУРНИЙ ЛОГІЗМ ЕКОНОМІЧНОГО АНАЛІЗУ В УМОВАХ РИНКУ ТА КОНКУРЕНЦІЇ: ЯКІШНА МЕТАМОРФОЗА І УПРАВЛІНСЬКИЙ ПРАГМАТИЗМ

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Хорунжак Н.М., Портоварас Т.Р. Структурний логізм економічного аналізу в умовах ринку та конкуренції: якісна метаморфоза і управлінський прагматизм. Науково-методична стаття.

У статті запропоновано структурно-логічну модель місця аналізу у системі управління суб'єктом господарювання, яка показує взаємозв'язок між аналітичною інформацією та ефективністю управлінських рішень. Проведено дослідження основних видів економічного аналізу та визначено їх суть. Визначено види економічного аналізу, які часто застосовуються у процесі проведення аналітичних досліджень рівня управління діяльністю підприємства. Обґрунтовано цілі застосування кожного виду економічного аналізу у процесі проведення оцінки результатів діяльності суб'єктах господарювання та їх характеристики. Запропоновано набір видів економічного аналізу, які дозволяють сформулювати адекватні управлінські рішення із врахуванням викликів ринкового середовища.

Ключові слова: економічний аналіз, види економічного аналізу, управлінські рішення, сучасний економічний аналіз

Khorunzhak N.M., Portovaras T.R. Structural Logic of Economic Analysis in Market and Competition Conditions: Qualitative Metamorphosis and Managerial Pragmatism. Scientific and methodical article.

The article proposes a structural and logical model of the place of analysis in the management system of an economic entity, which shows the relationship between analytical information and the effectiveness of management decisions. The study of the main types of economic analysis was conducted and their essence was determined. The types of economic analysis that are often used in the process of conducting analytical studies of the level of management of the enterprise's activities are defined. The purposes of applying each type of economic analysis in the process of evaluating the results of business entities and their characteristics are substantiated. A set of types of economic analysis is proposed, which allow to form adequate management decisions taking into account the challenges of the market environment.

Keywords: economic analysis, types of economic analysis, managerial decisions, modern economic analysis

The modern development of business entities is based on the effectiveness of management decisions, which are directly related to the level of quality of economic analysis.

Achieving this balance necessitates systematic research on the advantages and disadvantages of types of economic analysis, focusing on the principles of sustainable development of business entities. The analysis serves as a means to evaluate the results, reserves and factors affecting the enterprise's activity and serves as the basis for justifying effective management decisions for its management system. In turn, a qualitative assessment of the results of the business entity and its level of management require a comprehensive approach to analytical work. The aforementioned actualizes and strengthens the importance of economic analysis research in the format of developing a quality activity management mechanism and identifying the most appropriate types of it in order to achieve the set goal.

Analysis of recent researches and publications

Scientists have paid a lot of attention to the study of economic analysis, its methodology and role in the management process. The statement of scientists A. Pavlenko and M. Chumachenko [1] is fair, who believe that the economic analysis method should meet the requirements of the market environment, meet modern management needs and reflect a quality management tool of the business entity. It is quite appropriate to note scientists regarding the formation of a single classification of economic analysis, which will allow to clearly define its conceptual boundaries, taking into account the everyday challenges of the market environment.

In his research, scientist K. Redchenko [2] proposes the use of strategic analysis in order to conduct

a comprehensive study of positive and negative factors influencing the activity of a business entity. According to the obtained results, adequate management decisions could be developed, which also include the formation of a strategic plan for the development of the enterprise.

Shkaraban S. states in his scientific studies that each separate type of economic analysis has its own categorical apparatus, which defines tasks, goals, objects of research, information base and terms of its implementation [3]. Studies of the managerial function of analysis, which were carried out by L. Lakhtionova, N. Kyrychenko, and I. Raikovska [4, 5]. They believed that the fulfillment of economic tasks in the process of management is the basis for achieving success in business. Based on the results of the research, a proposal was formed regarding the formation of types of economic analysis for the purpose of effective assessment and development of management measures of the economic entity. In order to achieve comprehensiveness on these issues, it is necessary to state the need to improve the system of analysis of the economic entity's activity on the basis of choosing the appropriate (optimal for management) its types and ensuring the sustainable development of the economic entity.

Unsolved aspects of the problem

Many scientists, both domestic and foreign, were engaged in the study of economic analysis. Thanks to this, it, as an important and influential component of the formation of the management information base, has acquired a sufficiently high level of development. In order to achieve a better balance of analytical information and the complexity of its formation, today the task of forming the basis for choosing among many types of analysis those that are able to provide the most useful data for management arises. For this, a mechanism for selecting the main types of modern economic analysis and the order of their application in the process of conducting analytical work should be developed. This will contribute to the improvement of the formation of the information base for the subjects of the management of the enterprise and the adoption of management decisions for the purpose of its further development in a competitive environment. Also, the question of the legality of applying types of economic analysis in the process of assessing the company's activity and developing the necessary optimization measures remains important and unresolved. It is natural that new challenges arise in parallel with the development of society, and the

appearance of new terms and types of economic analysis that will characterize the essence of the development of the modern economy is quite logical.

The aim of the article is to deepen the research and substantiation of the theoretical foundations of economic analysis in the market economy, which will allow it to be better adapted to the modern conditions of the development of economic entities.

The main part

The study of activity processes and phenomena of economic entities throughout all the years of society's existence is carried out with the help of analysis. It acts as a way of obtaining the necessary information about the results of activity and identifying risks that may threaten the business entity and contribute to its bankruptcy. Analysis is a management function of a business entity, which should determine the direction of management decision-making in order to eliminate a problem or crisis situation. At the same time, in the process of conducting the analysis, it is advisable to consider the existing problem from the standpoint of the components of its occurrence, that is, to divide it into separate elements and form tasks that must be researched to identify the strengths and weaknesses of the subject under study. Thus, we can distinguish the following tasks of economic analysis:

- 1) study of the influence of factors on the efficiency of the enterprise and establishment of their cause-and-effect relationship;
- 2) search for new opportunities in order to improve the company's activities;
- 3) conducting an objective assessment of the business entity's activity when comparing its results and costs;
- 4) use of reserve opportunities to increase the efficiency of the enterprise and control over their use;
- 5) assessment of resource consumption norms in accordance with realistic and optimistic plans;
- 6) research of the quality of innovations in the process of financial and economic activity of the enterprise;
- 7) research on the level of provision of the enterprise with financial, material and technical, labor and material resources;
- 8) determining the level of competitiveness of the enterprise in the market environment.

These tasks of economic analysis make it possible to carry out a detailed study of the results of its activity and to form directions of development that will allow to improve and expand its activity in a competitive environment (Fig. 1).

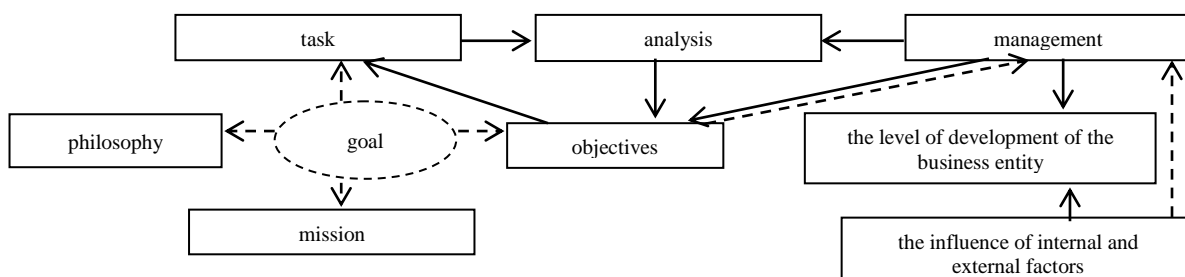


Figure 1. Structural and logical diagram of the place of analysis in the management system

Source: the authors' own elaboration

The results obtained in the process of analyzing the activity of the business entity are taken as a basis for developing directions for its development and are taken into account when setting management goals.

The business entity's activity involves, first of all, the fulfillment of the management's goals, which are aimed at obtaining profit and sustainable development of the enterprise in the long term. It is important to form the purpose of the activity, which consists of four components: task, mission, philosophy and goals.

The philosophy of the business entity and its management continues to be an under-researched issue of today, which is now quite relevant. At this stage of development, the declaration of the business entity's philosophy is a document that shows the usefulness of the enterprise's activities for the environment (environment).

In scientific studies, in particular in domestic ones, they consider the declaration of philosophy an "unusual" document and do not see the benefit in its formation and choose a mission with the aim of expressing the orientations of the enterprise [6].

The business entity in the concept of the term "mission" sees the formation of its role in society during the long-term period of activity and its limitations [6, 7]. In the general format, the mission is formed from the directions of the business entity's functioning, expresses the essence of its activity, while the final state to which the enterprise strives is determined by its goal. For example, the goal of a business entity is the action of the elements of the management system, which is comprehensively aimed at achieving the desired economic effect.

Formation of the purpose of a business entity is the starting point in the process of planning its activities, which determines the spectrum of its organizational and legal relations. At the same time, it is an economic lever for the analytical and control evaluation of the results of the enterprise. It should

also be noted that an entity that has several structural subdivisions (levels of management), which in the process of its activity must achieve the intended goals, must have an appropriately formed hierarchy of goals in the process of activity.

The management of any processes at the enterprise begins with an analysis that allows you to draw conclusions about its activity and develop corrective plans with the aim of improving work in the long term. Therefore, the analysis is an important process for making management decisions at the enterprise, since in accordance with the received analytical data, an assessment of the development directions of the business entity is made.

Throughout the entire existence of mankind, the analysis has been improved and modified depending on the needs of the time and the requirements for assessing the level of management of economic entities. The need arose for a detailed analysis of different levels of management, which prompted the emergence of new types of analysis and the formation of new approaches to understanding its essence.

The main reasons that led to the emergence of new types of analysis are:

1) the needs of the economy, which determine the need to conduct analytical studies of the management activity of the economic entity;

2) changes in the principles, conditions and political structure of society's existence, which gave impetus to the differentiation of sciences.

The changes that have taken place in the scientific and technical environment require the formation of new principles, forms and methods of conducting economic analysis. And currently there is no unified vision among scientists regarding the classification of economic analysis. Summarizing the available information sources, we can single out the main positions regarding the classification of types of economic analysis, their purpose, meaning (table 1).

Table 1. Types of economic analysis

Type of analysis	Essence	Analysis goals	Value in the decisions made
1	2	3	4
1. management analysis	comprehensive study of all levels of activity of the business entity	— study of reserves for cost reduction and profit growth; — mobilization of production in accordance with management decisions;	— management of enterprise reserves; — enterprise profit management;
2. financial analysis	reflects the composition and structure of property, financial stability, solvency, cash flow forecasting, profit performance level, dividend policy, income forecasting	— providing an adequate assessment of the company's financial condition; — qualitative interpretation of analytical calculations;	— management of the financial resources of the enterprise;
3. operational analysis	conducting an analysis of individual operations of the enterprise in accordance with the task set by the management	— -determination of the level of deviations from the plan; — conducting an assessment of the situation regarding the fulfillment of obligations to counterparties; — identification of negative factors influencing the production process;	— operational management of production;
4. investment analysis	the formation of economic relations regarding the adoption of management decisions on investment and directly the investment process itself	— assessment of the investment project; — assessment of risks during the implementation of an investment project;	— product update management; — management of updating material and technical support;

Continuation of Table 1

1	2	3	4
5. innovative analysis	conducts the development of new products or the transformation of old ones into the activity of a business entity	<ul style="list-style-type: none"> — evaluation of the innovation process; — estimation of profit from new product promotion; 	<ul style="list-style-type: none"> — management of new product lines;
6. diagnostic analysis	conducts research on the evaluation of the business entity and its divisions	<ul style="list-style-type: none"> — assessment of deviations of the actual indicators from the planned ones and their influencing factors; — identification of reserves for improving the efficiency of activity; 	<ul style="list-style-type: none"> — identification of management deficiencies and their possible reserves to improve the quality of activity;
7. strategic analysis	determines the strategic position and forms the strategic potential of the business entity	<ul style="list-style-type: none"> — analysis of the internal environment; — analysis of the external environment; — assessment of the most effective development strategy; 	<ul style="list-style-type: none"> — management of strategic development of the enterprise;
8. marketing analysis	search for markets for the sale of products and, accordingly, increase the company's profit	<ul style="list-style-type: none"> — assessment of possible markets for the product structure; — modeling the relationship between product demand and supply; — assessment of competitors' capabilities and forecasting of their actions; — assessment of possible markets for the product structure; — modeling the relationship between product demand and supply; — assessment of competitors' capabilities and forecasting of their actions; 	<ul style="list-style-type: none"> — product sales management and product development forecasting;
9. functional and cost analysis	complex technical and economic study of the object's functions	<ul style="list-style-type: none"> — improving the quality of works (services); — reduction of costs for the process of design-production-operation of products; — assessment of the level of development of equipment and production technology; — reduction of costs for material and labor intensive products (works, services); 	<ul style="list-style-type: none"> — quality management of products (works, services) and their adaptation to the market;
10. environmental analysis	determining the impact of the business entity's production and economic activity on the natural environment	<ul style="list-style-type: none"> — assessment of economic and environmental relations and costs associated with maintaining the balance; — analysis of benefits and costs, formed in the process of activity; — determination of measures to prevent negative impact in case of project implementation; 	<ul style="list-style-type: none"> — management of environmental conservation costs;
11. competitive analysis	determining the level of competitiveness of the enterprise and competitive advantages	<ul style="list-style-type: none"> — construction of competitive market maps; — - determination of directions for achieving competitive advantages; — formation of measures to strengthen the competitive position of the enterprise; 	<ul style="list-style-type: none"> — management of the competitive potential of the enterprise;
12. social analysis	determines the level of training of the enterprise's human resources and relations between counterparties and users of the enterprise's products	<ul style="list-style-type: none"> — assessment of the model of behavior and interaction of labor resources in the event of a crisis situation at the enterprise; — analysis of the professional culture of employees, norms and values; — analysis of the choice of counterparties and the model of their interaction 	<ul style="list-style-type: none"> — management of labor resources of the enterprise and contractors

Source: compiled by authors on materials [1-4, 8-14]

In order to choose the most necessary types of analysis, which are able to form indicators for management, it is necessary, first of all, to evaluate their capabilities and compare them with requests for information from all levels of enterprise management.

On occasion, it is worth recognizing the presence of historical influence on these processes. For example, the formation of economic analysis as a science took place in our country at the beginning of the 20th century, while in other countries (France, Germany, England, etc.) it developed in the 19th century. At the beginning of its formation, economic analysis was an analysis of the company's balance sheet and carried out an assessment of asset and liability items. At the same time, the main attention was paid to the financial results of the business entity. In the process of the emergence of new conditions of modernity, a more advanced methodology appears in economic analysis and new methodological recommendations are developed. Thus, analyzing the emergence of financial analysis and its separation, we state that its formation as a science took place in parallel with the emergence of capitalism, that is, in the process of the development of financial calculations in the 19th century. In this period, they were known as "commercial arithmetic" or "commercial calculations" and involved the study of financial transactions. In the process of forming the system of socialist economy, commercial arithmetic was transformed into a separate branch of science, such as "financial management" or "financial management". At that time, Ukraine was part of the USSR and such a transformation did not take place. Therefore, the analysis of economic activity arose from commercial arithmetic. Only at the beginning of the 1990s, the restructuring of the economy took place and the process of accounting transformation gave impetus to the development of the element of analytical work, that is, financial analysis. Its essence was the study and management of the financial resources of the business entity. Thus, financial analysis in the traditional sense involved assessing and forecasting the financial state of the enterprise in accordance with the received accounting information by its management. However, at the end of the 19th century, as part of financial analysis, a systematic analysis of reporting was allocated (assessing the level of liquidity and cost effectiveness, that is, calculating relative indicators).

Foreign scientists offer five approaches to the sustainable development of the systematic analysis of financial statements: substantiation of the determined relative indicators that are able to conduct this type of analysis; determination of coefficient criteria; formation of a system of indicators for the implementation of the task; analysis for the purpose of predicting bankruptcy; using analysis indicators to predict the level of investment efficiency. This type of analysis remains in the realm of scientific research, as it is understudied.

Management analysis sets itself the task of conducting an assessment and preparing analytical information on the basis of which management

decisions will be made. At the same time, the main tasks of the analysis are the following: diagnostics, which involves a detailed study of the inconsistency of signs with the established criteria and determines their causes; an assessment that allows establishing the differences between the achieved and planned results in the process of comparing indicators; search, which involves the development of actions to identify the company's reserves with the aim of accumulating them to achieve the desired result.

Strategic analysis is a relatively new direction of research and serves as a basis for conducting strategic management of the enterprise. Scientists T. Golovko and S. Sagova believe that strategic analysis is a method of research and transformation of the database of information obtained from the analysis of the environment for the purposes of forming the company's strategy. They see strategic analysis as the initial stage of strategy development, which is based on the study of the external and internal environment of the enterprise's functioning. According to scientists, an important emphasis is the identification of strategic opportunities of the enterprise and the choice of the best strategy [14]. A feature of this analysis is the obligation to take into account indicators and factors of the influence of the external environment, which identifies it as a separate type of research. Thus, the main characteristic features of strategic analysis are considered to be the following: the analysis of the business entity's activity is carried out taking into account the external environment; the complexity of the research in the analysis of different levels of the enterprise's activity and the development of predictive scenarios for their development in the future; the information base accumulates data from both official and unofficial sources; probable and exploratory goals of the analysis are formed; economic and mathematical methods of analysis are applied and optimal development models are formed; in the process of developing a development strategy, possible risks are taken into account and minimized. According to the conducted analysis, the competitive position of the business entity and competitive advantages are determined in order to form specific management decisions regarding effective work in the external environment.

So, after conducting a study of types of economic analysis, we believe that the main types of modern economic analysis are financial, competitive, managerial and strategic analyses. The modern development of information technologies reflects a new level of the era, which affects the ways and methods of conducting economic analysis. Recently, managers of economic entities have been quite actively using software products in their work that quickly process information and provide the necessary data for management in a very short time. This became a very positive moment in the analysis of the financial and economic activity of the business entity and the adoption of management decisions in the event of a crisis situation. However, the use of software products in the process of analyzing the company's activity does not prevent mistakes.

Therefore, the quality of their application should be monitored by a qualified worker in the field of both economics and computer technology.

Having analyzed the presented types of economic analysis, we believe that based on the results of

financial, managerial, competitive and strategic analysis, it is possible to make effective management decisions and develop adequate and alternative models of development of the business entity (Fig. 2).

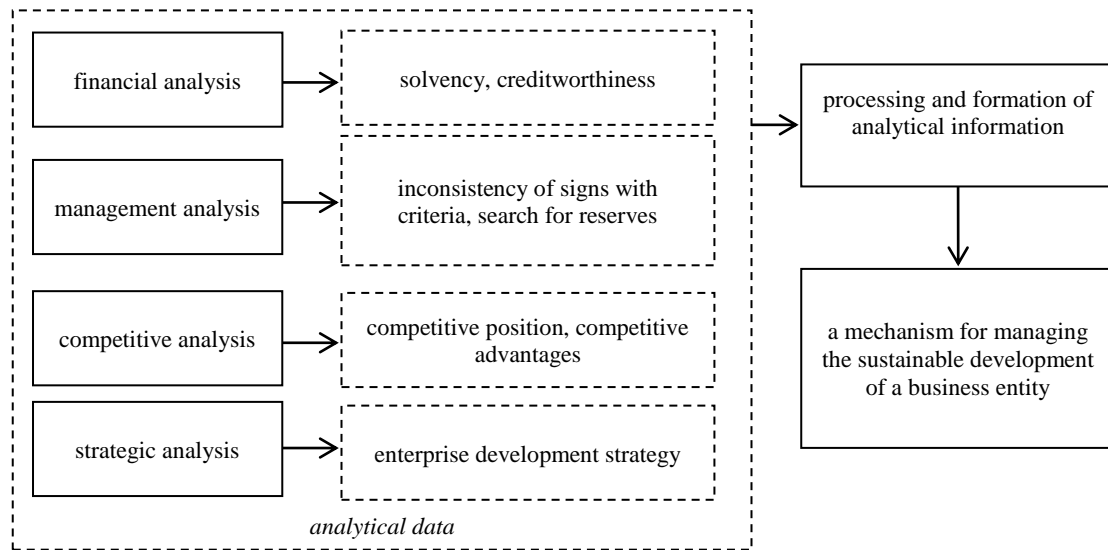


Figure 2. Types of economic analysis suitable for the formation of information for management decision-making

Source: the authors' own elaboration

Therefore, the proposed group of types of economic analysis (financial analysis, management analysis, competitive analysis, strategic analysis) will allow a comprehensive and qualitative assessment of the financial and economic activity of the business entity and the external environment. Based on the results of such an assessment, specialists can make effective management decisions aimed at the development of the enterprise in a competitive environment.

Conclusions

The conducted research allows us to state that the economic analysis is the basis for making management decisions in the process of the business entity's activity and ensures its development in a competitive environment. In the process of conducting the research, an assessment of the substantive basis of types of economic analysis was made and their place in individual elements of the

enterprise management mechanism was analyzed. An objective conclusion was made that it is expedient to implement various types of analysis in practice with the aim of forming a high-quality management information base, or the so-called integrated analysis of the study of the business entity. It will provide a management system for analytical information, which is based on a comprehensive assessment of management levels, their requests regarding the content, structure and volume of information for decision-making, effects and results of the business entity. The proposed approach to conducting a comprehensive analysis of the enterprise's activity will allow to effectively evaluate management processes and contribute to increasing the level of effectiveness and development of business structures. It is advisable to direct further scientific research to the expansion of types of economic analysis, taking into account the specifics of the economic entity.

Abstract

Introduction. In the process of making management decisions, an important element is conducting an analysis that would most fully reflect the information necessary for making effective management decisions. This task requires clarifying the essence and goals of types of economic analysis, characteristics of indicators, criteria for their changes, effectiveness. The study of types of economic analysis is widespread enough in the scientific space and continues to be relevant today. The explanation for this is the fact that the expediency and effectiveness of conducting a certain type of economic analysis significantly affects the quality of management decision-making at the enterprise.

The purpose and task of the research is to deepen the research and substantiate the theoretical foundations of economic analysis in the market economy, which will allow it to be better adapted to the modern conditions of the development of business entities.

Methods. In the course of the research, methods of induction and deduction were used, which allowed to assess individual and general economic regularities. Empirical methods were used to identify and determine the essence and goals of various types of economic analysis, taking into account the needs of practice for obtaining information for making management decisions. The latent-semantic and structural-logical method is used to

process information and clarify the goals of the analysis, which are related to the determination of the most effective management solutions in the modern market environment. The use of methods of generalization and abstraction made it possible to determine a set of types of economic analysis capable of forming the necessary database for making adequate management decisions and ensuring the sustainable development of the economic entity in market conditions.

The information base of this study consists of scientific works of Ukrainian and foreign scientists on the types of economic analysis, materials of international scientific and practical conferences, results of personal experience and observations.

The results. A structural-logical model of the place of analysis in the management system of a business entity is proposed, which shows the relationship between analytical information and the effectiveness of management decisions. Such a model enables the formation of a certain order of economic analysis, taking into account all the necessary components. Identification of types of economic analysis was carried out, which made it possible to determine the main goals of its implementation and the level of significance for making management decisions. In the course of the conducted research, it is proposed to apply strategic analysis, financial analysis, competitive and management analysis, which most fully reflect the quality of management activities at the enterprise. In order to obtain detailed information about the levels of management at the enterprise, as well as their requests for the necessary information for decision-making, an approach to the selection of the main types of analysis that should be implemented at the enterprise is proposed. The selection of types of analysis is based on the definition of the following indicators: solvency, creditworthiness, inconsistency of signs with relevant criteria, search for reserves, competitive position, competitive advantages, enterprise development strategy. The proposed indicators make it possible to assess the level of managerial activity at the enterprise and take into account the influence of the external and internal environment in the process of developing new development scenarios in the market environment.

Conclusions. The conducted research allows us to state that the economic analysis is the basis for making management decisions in the process of the business entity's activity and ensures its development in a competitive environment. The work evaluates the substantive and substantive basis of types of economic analysis and analyzes their place in individual elements of the enterprise management mechanism. The implementation of integrated analysis of activity research will provide a system of analytical information management, which is based on a comprehensive assessment of management levels, their requests regarding the content, structure and volume of information for decision-making, effects and results of the business entity's activities. A methodical approach to conducting a comprehensive analysis of the enterprise's activity is proposed, which will allow to effectively evaluate management processes and contribute to increasing the level of effectiveness and development of business structures.

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