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STRATEGIC PLANNING OF ENTERPRISE'S ACTIVITY ON A BASIS OF APPLICATION OF THE BALANCED SCORECARD

Summary: The article is dedicated the improvement of methods of the strategic planning of enterprises activity for providing its greater effectiveness and practicality in application. This days the Ukrainian enterprises have problem of absence of the management strategic instruments adapted to the market conditions. Namely – a base index after which it is possible to measure progress of the strategy realization and functioning efficiency of firm is absent. A research purpose is a scientific ground of application of the strategic planning tools on production enterprises in the conditions of unstable external environment. The purpose of the article is forming of the indicators evaluation system which would allow quickly and effectively trace changes in external and internal surroundings of enterprise and to react on them quickly. Task to the article is forming of the balanced scorecard system and complex estimation of using of the enterprise strategic potential resource; calculation of the enterprise strategic development scorecards; development of the enterprise strategic contour. Research results are: directions of improvement of development of the enterprise balanced scorecard system by the calculation of integral indexes of success in the key spheres of the enterprise functioning. Methodology of construction of strategic contour of the enterprise activity is proposed.

Key words: enterpice Balanced Scorecard system, strategy, strategic planning, strategic aims, indicator of the enterprise strategic development, strategic contour.

1. INTRODUCTION

In modern, highly dynamic business environment, solid functioning of an enterprise in prospect is related to its ability to forecast and respond in a flexible way to the external environment conditions that are changing, hold and acquire new competitive benefits now and in the future. An efficient instrument for ensuring a constant development is the strategic planning of enterprise activity and strategic management based on the development and active use of the balanced scorecard system of enterprise's strategic development.

Furthermore, the use by Ukrainian enterprises of the latest approaches, tools and methods for strategic management of an enterprise to ensure their competitive ability is quite problematic due to inconsistency of such tools with the reality and peculiarities of the national business environment. This determines the necessity of profound research and improvement of strategic planning tools, their adaptation to the peculiarities of specific enterprises for the purpose of ensuring their greater efficacy and practicability in use.

The analysis of the latest researches and publications has showed that a significant contribution to the theory and methodology of strategic planning was made by such foreign specialists as I. Ansoff, G. Cokins, P. Horwart, R. Brandenburg, J. Galbraith, W. King Kaplan, S. Robert, D. Norton, R. Pearson, R. Niven, etc. The works of many prominent national scholars, including D. Artemenko, Ye. Herasimov, V. Herasymchuk, V. Babych, I. Bohdan, O. Dmytriieva, L. Dovhan, H. Kindratska, V. Ponomarenko, O. Trydid, R. Fatkhutdynov, O. Khotomlianskyi, Z. Shershniova, A. Yakovlev, are devoted to the strategic planning as an effective mechanism of ensuring enterprise's development.

In Ukraine, there were some attempts of implementing and using the balanced scorecard as an enterprise strategic management tool, although there were only few¹. Therefore, the formation of evaluation system of indicators that would allow quick and efficient tracking of changes in the internal and external environment of an enterprise, and timely response to them remains relevant. The increase in the magnitude of the adapted strategic management tools up to the market levers in ensuring of the enterprise efficient activity has determined the necessity of reconsideration of the strategic measurement parameters of their functioning and development.

The purpose of research is scientific substantiation of strategic planning tools implementation at manufacturing enterprises in conditions of unstable external environment.

The objectives of the Article are formation of a balanced scorecard and comprehensive assessment of the use of enterprise's strategic capabilities; calculation of enterprise's strategic development scorecards; working out of a strategic contour of the enterprise.

2. METHODOLOGY SECTION

The basic approaches to the organization of strategic planning at the enterprise have a common objective that is active adaptation to the environment, adaptation of the environment to the enterprise's needs and a few general planning stages².

¹ V. A. Verba, O. M. Hrebeshkova, *Management of Company's Development*, KNEU, Kyiv 2011.

² Yu. M. Melnyk, O. S. Savchenko, *Application Issues of Balanced Performance System at Domestic Enterprises*, "Marketing and Management of Innovations" 2011, No. 1. It is about the general stages of planning process, such as: detection of problem; formulation of aims and

Basing on the variety of enterprise's characteristics, different approaches to the strategic management system, in general, and strategic planning, in particular, are possible. The global practices have showed that each enterprise selects a particular system, basing on the general principles, at thus, it is focused on individual sides of enterprise's activity, introducing target guidelines as a basis of planning. The definition of such guidelines (an indexes effectiveness system) is a basic condition of the efficacy of the enterprise strategic planning system.

Balanced Scorecard is a tool that links the development of enterprise strategy to tactics, provides connection between strategic and tactical plans as well as integration with the enterprise management subsystems; the BSC strategy map is an illustrative model of cause-and-effect goals of an organization within the available amount of its components³.

In practice, enterprises quite frequently have hardships at the very implementation of a strategy: a serious gap between strategic objectives and staff's daily activities, top management's vision and initiatives from a lower management level, is noticed⁴.

The balanced scorecard system effectively resolves all these issues, having management such key processes as transforming vision into strategies; delivery of strategies to all management system levels; business planning and resource allocation; feedback, learning and current monitoring of strategy completion⁵. Consequently, BSC may be treated as a tool that enables to expand the possibilities of measurement, evaluation and control at the level of strategy and operation management of a firm.

It should be noted that the traditional BSC structure may be quite easily modified, however, it is virtually impossible to select a final guideline in it, that is, a basic indicator against which the accomplishment of strategy implementation and firm's operation efficiency may be measured. Hereinafter the attempt to build such indicator by example of a quite robust enterprise of the machinery industry, TOV "Kromberg and Schubert Ukraine", will be presented.

For today there are 28 enterprises of "Kromberg & Schubert" throughout the world, 8 from them are in Germany, and also in Austria, Hungary, Slovakia, Romania, Portugal, Switzerland, Poland, Argentina, Brazil, China, Ukraine, Mexico, PAIRS and OAE.

tasks; working out of the program of actions; detection of necessary resources and their sources; determination of direct performers and their providing with plans.

³ L. M. Maliarets, A. V. Shtereveria, *Balanced Performance System in Assessment of Enterprise's Activity*, KHNEU, Kharkiv 2008.

⁴ Yu. M. Melnyk, O. S. Savchenko, *Application Issues of Balanced Performance System at Domestic Enterprises*, "Marketing and Management of Innovations" 2011, No. 1. It is about the barriers of the strategic planning, such as: a plan is developed by a top management but a lower-level managers execute them; the wrong allocation of functions and roles on an enterprise; negative experience; resistance to the changes and resource limitations (material, time and money).

⁵ V. A. Verba, O. M. Hrebeshkova, *Management of Company's Development*, KNEU, Kyiv 2011.

There are plenty of producers of cable equipment of different level in the world. Totally about 200 enterprises. Among them «Kromberg & Schubert» occupies 12-ty position in the world rating.

The products of this enterprise have considerable demand at the foreign market and produced by small batches that repeat from time to time. Assortment of products change rarely, that is character of production is a mass production. On results four months of work in 2014 the volume of realization exceeded a 2 million that are a quite good index in the conditions of economic crisis.

Basing on financial reporting and other documentation of the referred enterprise, it is necessary to form a balanced scorecard, and by calculating indexes, to build the enterprise's strategic contour. Afterwards, we will calculate the integrated indicator of quality of the enterprise strategic planning, which characterizes its activity in a complex way.

In particular, to form the balanced scorecard, four areas of enterprise's operation have been selected: *finance, production, staff and external environment*, and the key indicators have been selected for assessment of the operation success in each of them.

As a result of working out a great number of economic publications⁶, the following indicators have been selected for an analysis from a standpoint of popularity.

Thus, the block of indicators by which the area of finance is assessed primarily includes the indicators that are used by the enterprise to conduct strategic planning. Such indicators are the net profit, return on assets, return on equity, equity ratios, liquidity ratios, indicators of efficiency of the enterprise current assets using.

The block of indicators by which the area of production is assessed includes the indicators by which enterprise's production capacities and their using efficiency are characterized. These are the following indicators: returns on assets, depreciation rate, fixed assets suitability ratio, capital intensity of production, capital-to-labor ratio, production profitability, shift utilization ratio, labour-output ratio.

The block of indicators by which the staff as a key factor of success is assessed includes the indicators characterizing the enterprise's human resources and their utilization efficiency. These are the following indicators: labor productivity, average standard output efficiency, staff development costs, labor costs profitability, payroll-to-production cost ratio, integrated indicator of staff quality, education rate, staff turnover rate, return on employee.

⁶ I. V. Kotovska, *Strategic and Long-Term Planning: Principal Differences*, Publishing House of Ternopil Institute of APV NAANU "Innovation Economy", Ternopil 2011; O. Ye. Kuzmin, N. Ya. Petryshyna, K. O. Doroshkevych, *Enterprise's Strategic Activity: Planning Technologies and Mapping*, Municipal Information Systems, Lviv 2011; L. M. Maliarets, A. V. Shtereveria, *Balanced Performance System in Assessment of Enterprise's Activity*, KHNEU, Kharkiv 2008; Yu. M. Melnyk, O. S. Savchenko, *Application Issues of Balanced Performance System at Domestic Enterprises*, "Marketing and Management of Innovations" 2011, No. 1; H. Ostrovska, *Balanced Performance System-Based Planning*, http://www.nbu.gov.ua/portal/Soc_Gum/GeV/2010_3/PROBLEMS_OF_MICRO_AND_MACROECONOMICS/009.pdf; S. R. Kaplan, D. D. Norton, *Balanced Scorecard*, ZAO "Olympus – Business", Moscow 2003.

The block of indicators by which the enterprise's operation environment is assessed includes the indicators by which its positions on the market, competitiveness, stability, etc. are assessed. They include the indicators which characterize capacities and their utilization efficiency. These are the following indicators: the indicator of economic space utilization efficiency, customer demand indicator, employee income rate indicator, time utilization efficiency indicator, estimation by competitors (business rating), estimation by consumers and society (consumer rating), employees' and holders' self-estimation, integrated indicator of product quality, exc.

In order to make it available to compare these indicators, they should be presented in a comparative form. The results will be used in building the enterprise's strategic contour. The parameter values, the optimal figures of which are not specified or are related to a few factors as well as those that are hard to present in quantity, have been assessed by experts with help of a mark scale.

3. MAIN SECTION

The results of enterprise's financial activity and calculated integrated indicators are given in Table 1.

Table 1. Results of enterprise's financial activity for 2012 to 2014⁷

Indicators	Actual value in period			Relevance factor	Weighted value in period		
	2012	2013	2014		2012	2013	2014
Stimulators							
Net profit, million UAH.	18,324	18,794	28,739	0,20	3,6648	3,7588	5,7478
Return on assets, %	6,96	7,12	6,97	0,15	1,044	1,068	1,0455
Return on equity, %	12,64	12,55	9,48	0,15	1,896	1,8825	1,422
Current assets turnover ratio	3,40	4,33	4,44	0,02	0,068	0,0866	0,0888
Equity turnover	1,417	1,683	0,922	0,05	0,07085	0,08415	0,0461
Inventory turnover (turnovers)	27,44	25,35	25,91	0,03	0,8232	0,7605	0,7773
Receivables turnover ratio	0,249	0,187	0,166	0,02	0,00498	0,00374	0,00332
Receivables turnover, turnovers	4,018	5,349	6,019	0,02	0,08036	0,10698	0,12038
Equity ratio	55,07	56,85	73,52	0,14	7,7098	7,959	10,2928
Current liquidity ratio	4,41	4,50	5,91	0,12	0,5292	0,54	0,7092
Current ratio	0,407	0,362	0,183	0,10	0,0407	0,0362	0,0183
Absolute liquidity ratio	0,156	0,174	0,624	0,20	0,0312	0,0348	0,1248

⁷ It is formed and calculated by the author on a basis of the accounting and management accounting of the enterprise.

c.d. Table 1.

Indicators	Actual value in period			Relevance factor	Weighted value in period		
	2012	2013	2014		2012	2013	2014
Disincentives							
Leverage ratio	43,84	42,04	25,57	-0,05	-2,192	-2,102	-1,2785
Current-assets-to-sales ratio	0,29	0,23	0,23	-0,03	-0,0087	-0,0069	-0,0069
Financial risk ratio	79,61	73,95	34,78	-0,12	-9,5532	-8,874	-4,1736
Integrated indicator				1,00	4,209	5,338	14,937

In this Table, the values of the enterprise's financial activity indicators that show its operation success and are an important element of research have been calculated.

The results of manufacturing activity of the examined enterprise and the integrated indicators calculated are given in Table 2.

Table 2. Results of enterprise's production activity for 2012 to 2014⁸

Indicators	Periods			Relevance factor	Weighted value in period		
	2012	2013	2014		2012	2013	2014
Stimulators							
Production profitability, %	9,54	20,91	14,77	0,30	2,862	6,273	4,431
Product profitability, %	25,71	33,33	33,33	0,25	6,4275	8,3325	8,3325
Returns on assets, UAH	0,81	0,89	0,72	0,15	0,1215	0,1335	0,108
Fixed assets suitability ratio	0,73	0,71	0,72	0,12	0,0876	0,0852	0,0864
Capital-to-labor ratio, million UAH per capita	0,099	0,097	0,127	0,10	0,0099	0,0097	0,0127
Shift utilization ratio	2,5	2,7	2,45	0,06	0,15	0,162	0,147
Relative share of automated working places in overall quantity, %	0,82	0,84	0,86	0,04	0,0328	0,0336	0,0344
Sales profitability, %	8,9	7,4	10,3	0,23	2,047	1,702	2,369
Average rate of output standards overfulfilment, %	1,5	8	5	0,20	0,3	1,6	1
Disincentives							
Depreciation rate	0,27	0,29	0,29	-0,10	-0,027	-0,029	-0,029
Capital intensity	1,23	1,12	1,39	-0,11	-0,1353	-0,1232	-0,1529

⁸ It is formed and calculated by the author on a basis of the accounting and management accounting of the enterprise.

c.d. Table 2.

Indicators	Periods			Relevance factor	Weighted value in period		
	2012	2013	2014		2012	2013	2014
Labour-output ratio, man hours/ 1 000 items produced	35,74	32,86	26,36	-0,12	-4,2888	-3,9432	-3,1632
Average work complexity rate	1,3	1,26	1,25	-0,03	-0,039	-0,0378	-0,0375
Occupational injury and disease rate	5	4	3	-0,09	-0,45	-0,36	-0,27
Integrated indicator				1,00	7,098	13,962	12,868

The results of the examined enterprise's activity in the sphere of human resource management and the integrated indicators calculated according to this data are given in table 3.

Table 3. Results of enterprise's activity in the sphere of human resource management for 2012 to 2014

Indicators	Periods			Relevance factor	Weighted value in period		
	2012	2013	2014		2012	2013	2014
Stimulators							
Labour productivity, thousand UAH per capital	80,17	86,65	91,39	0,25	20,0425	21,6625	22,8475
Relative expenditure for staff development, thousand UAH per capita	0,545	0,397	0,422	0,20	0,109	0,0794	0,0844
Labour costs profitability, UAH	30,4	28,77	26,82	0,15	4,56	4,3155	4,023
Personnel motivation rate	5,58	9,94	11,30	0,10	0,558	0,994	1,13
Return on labour costs, UAH/1 UAH	3,2	3,59	4,1	0,08	0,256	0,2872	0,328
Working discipline coefficient	0,85	0,88	0,89	0,05	0,0425	0,044	0,0445
Return on human resources, thousand UAH per employee	7,149	6,443	9,389	0,08	0,57192	0,51544	0,75112
Staff competitiveness rate	4,21	4,21	4,56	0,20	0,842	0,842	0,912
Integrated indicator of staff quality	0,526	0,541	0,569	0,15	0,0789	0,08115	0,08535
Education rate	0,31	0,346	0,4	0,10	0,031	0,0346	0,04
Working time utilization coefficient per 1 employee	0,675	0,677	0,678	0,05	0,03375	0,03385	0,0339

c.d. Table 3.

Indicators	Periods			Relevance factor	Weighted value in period		
	2012	2013	2014		2012	2013	2014
Disincentives							
Share of personnel costs in total expenditure,%	30,65	32	32,5	-0,10	-3,065	-3,2	-3,25
Payroll-to-production-cost ratio	0,33	0,31	0,28	-0,15	-0,0495	-0,0465	-0,042
Staff turnover rate,%	0,5	0,68	1,86	-0,09	-0,045	-0,0612	-0,1674
Conflictness rate	0,17	0,12	0,088	-0,07	-0,0119	-0,0084	-0,00616
Integrated indicator				1,00	23,954	25,574	26,814

The results of enterprise's activity in the external environment and the calculated integrated indicators are given in Table 4.

Table 4. Results of the enterprise's activity in the external environment for 2012 to 2014

Indicators	Periods			Relevance factor	Weighted value in period		
	2012	2013	2014		2012	2013	2014
Business efficiency indicator	6	6	7	0,25	1,5	1,5	1,75
Indicator of economic space utilization efficiency	5	6	5	0,20	1	1,2	1
Employee income rate indicator	7	6	5	0,10	0,7	0,6	0,5
Share of social security costs in total personnel costs,%	3,69	3,1	2,84	0,05	0,1845	0,155	0,142
Time utilization efficiency indicator (TUE)	7	7	8	0,03	0,21	0,21	0,24
Estimation by consumers and society (consumer rating, ECr)	9	10	10	0,05	0,45	0,5	0,5
Integrated indicator of estimation of corporate culture level (IIECCL)	0,74	0,77	0,78	0,03	0,022	0,023	0,023
Estimation by competitors (business rating, EBR)	7	7	7	0,02	0,14	0,14	0,14
Employees' and holders' self-estimation (prestige rating, SER)	8	8	7	0,02	0,16	0,16	0,14
Strategic planning barriers (SPB)	3	5	5	0,03	0,09	0,15	0,15
Strategic planning principles (SPP)	7	8	8	0,02	0,14	0,16	0,16

c.d. Table 4.

Indicators	Periods			Relevance factor	Weighted value in period		
	2012	2013	2014		2012	2013	2014
Strategic planning models (SPM)	2	3	4	0,02	0,04	0,06	0,08
Strategic planning quality (SPQ)	8	9	8	0,13	1,04	1,17	1,04
Indicators planned (IP)	9	10	10	0,05	0,45	0,5	0,5
Integrated indicator				1,00	4,117	6,528	6,365

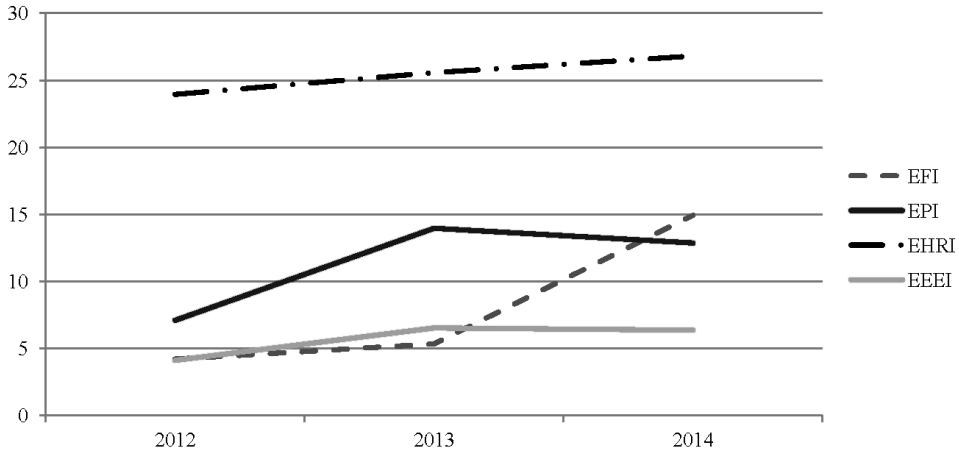
In order to obtain an overview of the enterprise's condition and make it available to use the analysis results in further researches, it is necessary to summarize the results obtained. To do this, in accordance with the obtained integrated indicators (Table 5, Figure 1), the enterprise's strategic contour will be built (Figure 2), and the strategic field area of the examined facility will be calculated. Afterwards, the indicator of the enterprise comprehensive strategic development contour (ICSD) representing the enterprise operation success in a systematic way will be calculated (Table 5, Figure 3).

Table 5. Summary of the results of the comprehensive strategic development of TOV "Kromberg and Schubert Ukraine"⁹

Indicators	Actual value in period			Deviation from previous period			
				Absolute + -		Relative %	
	2012	2013	2014	2013	2014	2013	2014
Integrated indicator of enterprise's financial activity results (EFI)	4,209	5,338	14,937	1,129	9,599	26,82	179,82
Integrated indicator of enterprise's production activity results (EPI)	7,098	13,962	12,868	6,864	-1,094	96,70	-7,84
Integrated indicator of enterprise's activity results in the sphere of human resource management (EHRI)	23,954	25,574	26,814	1,62	1,24	6,76	4,85
Integrated indicator on enterprise's activity results in the external environment (EEEI)	4,117	6,528	6,365	2,411	-0,163	58,56	-2,50
Indicator of enterprise's comprehensive strategic development (CSDI)	9,845	12,851	15,246	3,006	2,3955	30,53	18,64

⁹ It is formed and calculated by the author on a basis of the accounting and management accounting of the enterprise.

Figure 1. Integrated indicators of the results of enterprise's strategic resource capacity utilization for 2012 to 2014



The enterprise strategic contour will be built. Determining the indicator of enterprise's comprehensive strategic development consists in calculation of the area of surface that is occupied by the enterprise's contour in the general field. The enterprise's surface area (SCent) is composed of a sum of each indicator's areas (SAsp), which is calculated as follows [2,3]:

$$SA_{sp} = v \cdot w; \tag{1}$$

where v is the consolidated value;
 w is the indicator segment width, in our case it is 1;

The surface area of the examined enterprise's contour is defined as a sum of all indicator areas

$$SC_{ent} = \sum_{i=1}^n SA_{sp-i} = v_1 \cdot w + v_2 \cdot w + v_3 \cdot w + \dots + v_n \cdot w, \tag{2}$$

On this basis, the ratio of enterprise's comprehensive strategic development (I_{sdc}^c) is calculated with the following formula

$$I_{sdc}^c = \frac{SC_{ent}}{SC_g} \tag{3}$$

where SC_g is the total contour area that is calculated as a product of the indicators quantity and maximum value, which is 1 in this case, sq. units:

$$SC_g = n \cdot h \tag{4}$$

where n is the quantity of indicators;

h is the maximum value that may be reached by each of the examined indicators calculated as a quotient of the actual indicator value divided by its optimal value.

Thus, the enterprise’s strategic contour in each year is determined as follows:

$$SC_{ent} = \sum_{i=1}^n SA_{sp-i} = v_1 \cdot w + v_2 \cdot w + v_3 \cdot w + \dots + v_n \cdot w,$$

In 2012: $4,209 \cdot 1 + 7,098 \cdot 1 + 23,954 \cdot 1 + 4,117 \cdot 1 = 39,378$;

In 2013: $5,338 \cdot 1 + 13,962 \cdot 1 + 25,574 \cdot 1 + 6,528 \cdot 1 = 51,402$;

In 2014: $14,937 \cdot 1 + 12,868 \cdot 1 + 26,814 \cdot 1 + 6,365 \cdot 1 = 60,984$

As it is seen from the given calculations, the enterprise’s strategic field area had been extended in a significant way in course of 2012–2014, which is a very positive phenomenon (Figure 2). From this standpoint, 2013 was especially remarkable, as from 2012 to 2013 the strategic field area of TOV “Kromberg and Schubert Ukraine” had increased by 31%. In 2014, such increase was slightly lower and accounted for 19%, which is also rather a good result.

4. CONCLUSION

Consequently, the calculation of the proposed ratio allows integrating financial, labour, economic, social and other indicators into a single system. Its calculation per periods will enable to assess the efficiency of management’s activity and determine the impact of strategic planning on enterprise’s activity management.

In order to determine the ratio of enterprise’s comprehensive development, 60 key indicators of TOV “Kromberg and Schubert Ukraine” for 2012 to 2014 have been calculated.

Figure 2. Strategic contour of TOV “Kromberg and Schubert Ukraine” in 2012–2014

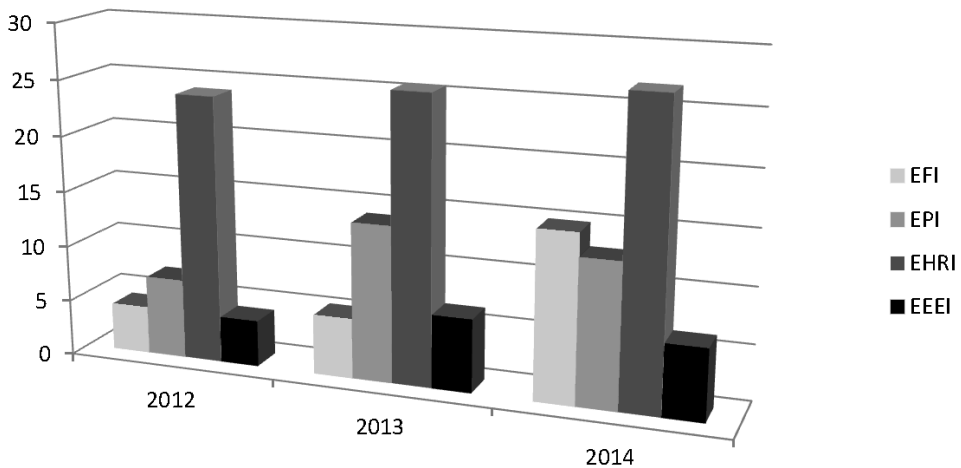
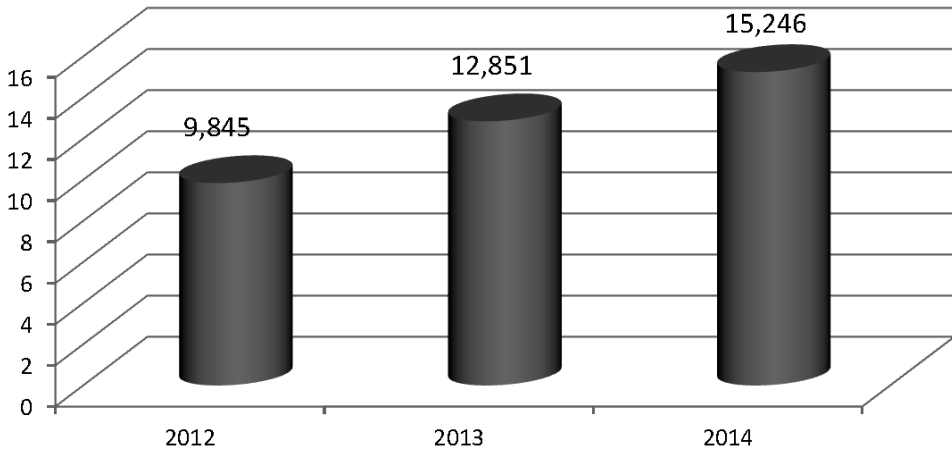


Figure 3. Indicator of comprehensive strategic development of TOV “Kromberg and Schubert Ukraine” in 2012–2014



The calculation results obtained show that the examined enterprise carries out strategic planning of its manufacturing and economic activity in quite a successful way, however, it has even better opportunities for its improvement and raising the indicators, provided it considers the key factors of impact and responds to it in an ample manner.

Summarizing, it can be noted that the proposed system of strategic development indicators provides an organization with an entirely new management tool allowing to transform organization's vision and strategy into a set of correlated and balanced indicators by which the critical factors not only current but also future of the organization development are assessed. Furthermore, in contrast with other balanced scorecard systems, it includes the indicators representing not only the increase in the operation results (stimulators) of the enterprise but also their decrease (disincentive indicators), which extends its effectiveness in managing the strategic planning efficiency.

The results of the conducted research may be utilized for further development research and methodology foundations of forming a balanced scorecard system and implementation of alternative models of formation and selection of national enterprises development strategies.

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STRATEGICZNE PLANOWANIE DZIAŁALNOŚCI PRZEDSIĘBIORSTWA NA PODSTAWIE STOSOWANIA STRATEGICZNEJ KARTY WYNIKÓW

Streszczenie: Artykuł poświęcony doskonaleniu metodologii planowania strategicznego działalności przedsiębiorstw w celu zapewnienia większej skuteczności i praktyczności w zastosowaniu. Na dziś ukraińskie przedsiębiorstwa borykają się z problemem braku strategicznych narzędzi zarządzania dostosowanych do warunków rynkowych. A mianowicie – brak podstawowego wskaźnika, na podstawie którego można zmierzyć skuteczność realizacji strategii i efektywności funkcjonowania firmy. Celem badania jest naukowe uzasadnienie wdrożenia narzędzi planowania strategicznego w zakładach produkcyjnych w warunkach niestabilnego otoczenia. Celem artykułu jest kształtowanie oceny systemu wskaźników, które by pozwalały szybko i skutecznie śledzić zmiany w zewnętrznym i wewnętrznym otoczeniu przedsiębiorstwa i w porę reagować. Zadania artykułu: kształtowanie strategicznej karty wyników i kompleksowa ocena strategicznego wykorzystania potencjału zasobów przedsiębiorstwa; obliczanie wskaźników rozwoju strategicznego przedsiębiorstwa; opracowanie strategicznego obiegu przedsiębiorstwa.

Wyniki badania: oferowane kierunki doskonalenia rozwoju strategicznej karty wyników przedsiębiorstwa poprzez obliczenie integralnych wskaźników sukcesu w kluczowych obszarach funkcjonowania przedsiębiorstwa. Zaproponowana metodyka budowania strategicznego szlaku działalności przedsiębiorstwa.

Słowa kluczowe: strategiczna karta wyników przedsiębiorstwa, strategia, planowanie strategiczne, cele strategiczne, wskaźnik rozwoju strategicznego przedsiębiorstwa, obwód strategiczny.

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