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MANAGING CHANGES AND SEARCHING STRATEGIC SOLUTIONS TO DEVELOP AGRICULTURAL ENTERPRISES

The article identifies the steps for managing change and the search for strategic decisions for the development of agricultural enterprises. Conditions of the normal functioning of agricultural commodity producers in a market economy are determined. The use of changes in strategic decisions and operational expenses is substantiated. The main most essential stages of budget development presented as the main directions of the enterprise development strategy.

Keywords: *management, change, strategic decisions, management effectiveness, agricultural enterprise.*

Statement of the problem. The commercial success of an agricultural enterprise depends entirely on the return on investment through the search for a strategic path in the context of the transformational changes of modern development. Therefore, management of change as well as a productive economic activity should be the priority of balanced development of agricultural enterprises. It achieved at the expense of the maximum integrated development plan for the development of any entity.

The analysis of the last researches and publications. The management of the enterprise as a free-trade producer must completely understand that in Ukraine, as in other market-economy countries, the buyer is the owner of the situation. As a rule, he has the opportunity to independently choose between the development strategy and the management of the operation process, which means that the owner is in a state of competition with other manufacturers. That is why the function of enterprises is the ability of a business to maintain its niche in the market of goods and expand it [1]. In a real economy, an entrepreneur must continuously work in a competitive environment. It is precisely competition that prompts the elaboration of the strategy and tactics of the behavior of economic entities as being aimed at the constant search for new, moving forward, maneuverings risk, thereby ensuring not only survival but also maximizing profits and ultimately the progress of socio-economic development both at micro and macro levels. Competition between entrepreneurs of different levels is a source of innovation and with this achievement of competitive advantages. Therefore, an essential principle of entrepreneurial activity is the

competitiveness of its results, which is manufactured goods, services provided, and products [2]. Agriculture has enormous economic potential, primarily a significant amount of operating funds [3] the infrastructure of modern agribusiness is an integral part of business-relations. Due to the presence of these elements of the infrastructure business is an advanced form of relations between people.

There is the formation of the purposes of the article. Managing change is a balanced resource management system that involves changes. Improvement of the operation of switches and search of strategic development decisions by the requirements of operational management contribute to the introduction of regulatory methods of management. Which within the framework of agricultural production can be provided by the following subspecies: forecasting, prospective planning, business planning, annual planning, operational planning, which did not go well and our attention and was the purpose of the article.

There is the presentation of the primary research material. Agricultural entrepreneurship cannot form in conditions that are identical with other branches; therefore, in agriculture, the external and internal environment is distinguished. The external environment encompasses five areas: and - the essential components; II - auxiliary components; PI - external economic environment; IV - socio-cultural environment; V - the shadow economy.

The internal environment is formed entirely by the basic collective components, only in that part of which the parameters are different from those assembled at the external level. This is concerns the price environment, which should ensure the equivalence of prices between agriculture and I and III AICs by regulating incomes of agricultural producers by the establishment of an equal amount of profit on equal amounts of capital. The financial and credit mechanism is formed not under the influence of market instruments but provides preferential crediting of agricultural commodity producers for the inter-season period, financing by the state of targeted programs for the creation of its innovation base, financial protection from the country through the system of subsidies, subsidies, etc. For normal functioning of agricultural commodity producers in a market economy, a robust infrastructure must form - the organizational and technical sphere. An essential role in the study of trading conditions in the market played by analysis of forms and methods of trade, commercial practices applied by the enterprise, terms of commodity routing (transport and other conditions). Working out structures and methods of business is carried out with the purpose of analysis and evaluation of enterprises in the sector or world commodity market as sellers and buyers of a particular product or group of goods, identifying their market position, channels, marketing methods and commercial practices.

Managing change is the starting point in the conscious activity of people. With the help of which economic policy carried out, the production, distribution and exchange of material goods organized and regulated. Change management can occur when developing the budget of the farm. Budgets are broadly divided into two types: budgets reflecting current (production) activity and financial plan. Of course, budgets are for the year, quarter and month. Other interconnections used, in particular, the budget needs for a material affects the cash flow plan, but this dependence on the scheme not shown.

The budget drafting implies:

- Development of conceptual approaches to the development of agribusiness potential;
- Communication - bringing plans to well-known managers of different levels;
- Motivation of middle managers in achieving the goals of the enterprise;
- Monitoring and evaluating the effectiveness of lower-level managers by comparing actual costs with regulatory ones;
- Identification of cash requirements and optimization of financial flows.

In economically developed countries, enterprise budgets are partly consistent with such documents as a production and financial plan, cost estimates.

Budget is a program of enterprise or unit activity in quantitative terms. They cover all spheres of economic activity: production of sales of products, the movement of subsidiary units, and management of financial flows. In the system of operational management as a form of substantiation of the economic strategy lies the system of budgets, which allows the head in advance to assess the effectiveness of management decisions, to allocate resources between the divisions, identify the ways of enterprise development and avoid the crisis (Tab).

Along with the notion of "budget development" many domestic enterprises use the term "budgeting". The basis of agricultural production and agrarian market in Ukraine is grain production and grain market. The instability of grain production and the grain market result not only in the weakening of the agricultural output in general but also in increasing social tension in society [4].

Analyzing the table, one can conclude that, in the base year, the cost per hectare is 3189 UAH and with optimistic benchmarks 3560 UAH which is 371 UAH more and for 321 UAH more pessimistic. There are several stages of budget development:

1. There is a clarification of the main directions of the enterprise development strategy. For those responsible for budget development;
2. The preparation of the first version of budgets;

3. Reconciliation and analysis of the first version of the budgets, making corrections;

4. Approval of budgets by the head of the enterprise;

5. Further investigation and adjustment of budgets according to changed conditions.

Changing strategic decisions and operating costs when growing winter wheat at AORR «Mayak»

Indexes	Strategic changes		
	base	optimistic	pessimistic
Yield of grain, h/ha	32,6	50,0	20,0
Fertilizer rates			
manure, t / ha	10	20	-
mineral fertilisers: kg etc.	117	140	70
nitrogen	67	75	40
phosphoric	50	65	30
labor costs, people-year	7,88	6,0	8,0
Variable costs, uah			
Wages paid with accrual	500	450	550
Seed	240	240	240
Organic fertilisers	300	320	250
Mineral fertilisers	250	300	200
Plants protecting tools	390	390	390
Fuels and lubricants materials	400	350	450
Total	1729	2050	2080
constant expenses, uah			
Administrative expenses	150	160	140
Depreciation deductions	202	250	190
Fixed assets repair	160	160	160
Rent of land	940	940	940
Total	1460	1510	1430
Costs, total: uah / ha	3189	3560	3510
Uah / t	1716	1780	2064

There are several key most critical stages of budget development. First is the clarification of the main directions of the enterprise development strategy for those responsible for budget development (except for the operational management department, managers of strategic business units and other economic services of the enterprise must be involved in drawing up budgets). Secondly is drafting of the first version of budgets as well as coordination and analysis of the first version of budgets, making changes. Finally, is approval of budgets by the management of the enterprise. At last is a further review and adjustment of budgets according to changed conditions. Budgets broadly divided

into two main types: current (operating) budgets reflecting the current (production) activity of the enterprise and the financial plan, which is a forecast of financial statements. It should be borne in mind that the budget shows the profitability of the industry, not products. The difference lies in the fact that particular industry can have several types of products (grain, wheat grain feeds). At the same time, in the accounting, these types of products are considered as independent, and profits are calculated for each product separately. At the present stage, when planning agricultural production, account should be taken of the needs of consumers, trade organizations for specific products of the appropriate quality and quantity. Agrarian planning should organize in close connection with other sectors of the agro-industrial complex. At the same time, it is necessary to align the economic conditions of economic activity. The use of these subspecies will allow the investigated economy to implement economic policies adapted to market conditions of management, to regulate and direct production in a given direction, and to distribute material goods rationally, that is, scientific planning will contribute to the more efficient management of the enterprise. Depending on the duration of the planning period, distinguish promising and current planning. Perspective planning at the enterprise is long-term and medium-term. Long-term covers more than five years. Such plans determine the long-term strategy of the company, including social, economic, scientific and technical development. Business, including agrarian ones, is a self-regulating system. "There are legislative normative-oriented regulators of business relations; it also defines the legal norms of the ties of business participants, their degree of responsibility to one another. Normative-oriented business regulators contain the economic levers adopted in the country to stimulate the guarantee, support and protection of legitimate business. The nature of the existing problems requires serious measures of state intervention and support of interested foreign financial and production structures to overcome the obstacles hindering the development of agricultural production in the country [5].

The conclusions. Strategy development is necessary in order to adapt the business to a changing external and internal environment in a market environment. The strategies of the enterprise in the most general forms are as follows: the strategy of reduction; the strategy of growth; the strategy of limited growth; the liquidation strategy; the mixed strategies; the product development strategy; and the industry development strategy. Under modern conditions, not only the technologies of development and making of managerial decisions are changing, but also the criteria for their evaluation, that is, the basis of economic calculations are also changing [6]. Like any other, objectively existing system, agribusiness has its infrastructure. Mutual relations between entrepreneurs, hired workers, consumers caused by a massive number of intermediate forms that

establish these relationships and thus help these entities to realize business interests that will promote the strategic development of the enterprise in a competitive environment.

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Пономарёва М.С. Управление изменениями и поиск стратегических решений развития сельскохозяйственных предприятий. В статье определены шаги управления изменениями и поиск стратегических решений развития сельскохозяйственных предприятий. Управление изменениями - это сбалансированная система управления ресурсами, связана с изменениями. Совершенствование системы изменений и поиск стратегических решений развития в соответствии с требованиями оперативного управления способствуют внедрению нормативных методов управления, в рамках сельскохозяйственного производства может обеспечиваться следующими подвидами: прогнозирование, перспективное планирование, бизнес планирование, годовое планирование, оперативное планирование. Именно поэтому, функцией предприятий есть возможность предприятия удержать

свою нишу на рынке товаров и расширит ее/ В реальной экономике предприниматель должен работать постоянно в стадии конкурентной борьбы. Ведь именно конкуренция побуждает к разработке стратегии и тактики поведения хозяйствующих субъектов как таковой, направленная на постоянный поиск нового, движение вперед, маневрирования риском, обеспечивая таким образом не только выживания, но и получение максимальной прибыли и в конечном счете - прогресс социально-экономического развития как на микро так и на макроуровне. Определены условия нормального функционирования сельскохозяйственных товаропроизводителей в рыночной экономике. Обосновано использование изменения стратегических решений и операционных расходов. Предоставлены основные наиболее значимые этапы разработки бюджетов как основных направлений стратегии развития предприятия.

Ключевые слова: управление, изменение, стратегические решения, результативность управления, сельскохозяйственное предприятие.

Пономарьова М.С. Управління змінами та пошук стратегічних рішень розвитку сільськогосподарських підприємств. У статті визначені кроки управління змінами та пошук стратегічних рішень розвитку сільськогосподарських підприємств. Управління змінами - це збалансована система управління ресурсами, пов'язана зі змінами. Удосконалення системи змін і пошук стратегічних рішень розвитку відповідно до вимог оперативного управління сприяють впровадженню нормативних методів управління, що в рамках сільськогосподарського виробництва може забезпечуватися наступними підвидами: прогнозування, перспективне планування, бізнес планування, річне планування, оперативне планування. Саме тому, функцією підприємств є можливість підприємства втримати свою нішу на ринку товарів та розширити її. У реальній економіці підприємець повинен працювати постійно в стадії конкурентної боротьби. Бо саме конкуренція спонукає до опрацювання стратегії і тактики поведінки господарюючих суб'єктів як такої, що спрямована на постійний пошук нового, рух вперед, маневрування ризиком, забезпечуючи таким чином не тільки виживання, а й одержання максимального прибутку і в кінцевому рахунку – прогрес соціально-економічного розвитку як на мікро так і на макрорівні. Визначені умови нормального функціонування сільськогосподарських товаровиробників у ринковій економіці. Обґрунтовано використання зміни стратегічних рішень й операційних витрат. Надані основні найбільш вагомні етапи розробки бюджетів як основних напрямків стратегії розвитку підприємства.

Ключові слова: управління, зміна, стратегічні рішення, результативність управління, сільськогосподарське підприємство.

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