METHODICAL ASPECTS OF THE ASSESSMENT THE RESOURCE POTENTIAL FOR THE ENTERPRISE DEVELOPMENT

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The specific features of the assessment of the resource potential of an enterprise are defined. It is based on the hypothesis of the resource transformation into the economic goods aimed at satisfaction of needs and possibility of further development; the valuation principles are formulated. The sequence of the assessment stages for the resource potential of an enterprise development is drawn out. The list of the key factors, that predetermine and control the formation and realization of the resource potential of the development of an enterprise, is formed. A methodical approach to the assessment of the resource potential of the development of an enterprise is suggested. The method is based on the model of qualitative relation of the parameters of the resource provision, the resource potential and the resource potential of the development of an enterprise.

Keywords: resources, enterprise, development, potential, resource potential of development, evaluation.
Introduction. Contemporary business environment is related to attraction of a wide spectrum of resources aimed at satisfaction of steadily increasing social needs. The level of the efficiency of the resource use and the time-dependent intensity of consumption determine the production output, form the competition positions of the enterprise and control the direction and the rate of development in the future to a considerable extent. The interrelation of the current state of the business activity and the future one requires certain measures aimed at assessment of the abilities of the enterprise development with respect to the use of the resource base of the production, modeling of possible state of the enterprise depending on the achieved and possible rates of the resource use. Now we shall acknowledge low efficiency of the resource use in the business activity of enterprises. This statement can be confirmed by official statistics. In 2000-2013, the dynamics the ratio of the GDP and the means of GDP production was instable. In 2000, the ratio was 0,205 UAH/UAH; in 2005, the ratio achieved 0,346 UAH/UAH, and it was reduced to 0,163 UAH/UAH in 2013 [1, p. 30, p. 87.]. The revealed insufficient efficiency of the resource use in the course of the business activity is determined by a number of factors including dominating absence of the consistent approach to the assessment of the prospects for further development of an enterprise under different levels of the use of the resource potential.

Analysis of recent research and publications. The problems of the assessment of the enterprise potential, possible variants of the enterprise development according to the level of the potential use based on the available resources are reported in a number of papers by domestic economists. Among the suggested methods of the assessment, the methods of the evaluation of the enterprise potential become a frequent practice, including matrix methods, indicator methods, logistic methods, the integral criterion method, the Gradov method, the comparison method, the Porter theory of competitive advantages, the Ansoff method, the method of profile definition etc. [2, p. 307]. A substantial attention of the researchers is attracted by the use of peer assessment when measuring the potential. In particular, the use of the graphical and analytical method of the square potential is recommended, being based on the peer review of the potential of the enterprise [3]. Account of special factors of the resource flow in the course of formation of the enterprise potential becomes possible when logistic methods are applied especially algorithmic ones. The methods are based on the assumptions as follows: STEP analysis; SPACE analysis; GAP analysis; LOTS analysis; PIMS analysis [4, p. 194].

Previously unsettled problem constituent. In the presented papers, the authors pay the most attention to the problems of the enterprise potential assessment, the competitive abilities and the resources supply. The scientific and methodical tools of the assessment of the resource potential of the enterprise development have been insufficiently devised, so the reserve of the enhancement of the efficiency of the
Main purpose of the article. The work is aimed at formation of scientific and methodical guidelines for assessment of the resource potential of the enterprise development to determine the ways of enhancement of the efficiency of business activity.

Results and discussions. Formulation of the method of assessment of the resource potential of the enterprise development should be based on the definition of the specific features, the structure and fixed principles that could allow the assessment procedure to become an universal method of the enterprise management. The main specific feature of the assessment of the resource potential of development is provided integral presentation of the cause-and-effect links between the level of the resource use. Their potential is a tool of the resource transformation into the economic goods aimed at satisfaction of needs and possibility of further development upon condition of the consumption of the goods, that can be found as new achieved financial and economic states of the enterprise. Thus, the defined specific features of the assessment procedure allow formulation of a set of the assessment principles. First of all, any resource can be characterized with respect to the potential value. This fact means that the resources acquire the status of the resources themselves when they are directly used in the course of the business activity of the enterprise [5]. So, the resources should be treated as conditions of the formation of the enterprise potential. The content of the next principle of the assessment is that the enterprise can affect the level of the intensity and the volume of the resources consumption by the selection of the combination of the mission-essential resources and the providers of the resources. The consequences of the choice determine the direction of the enterprise development, because the financial and economical results can be both positive and negative [6].

With proper account of the established principles, the procedure of the assessment of the resource potential of the development can be recommended, that can be presented as a set of stages realized step-by-step.

Stage 1. Description of the current situation.
Stage 2. Development and analysis of the evolution scenarios.
Stage 3. Assessment of the scenario effect on the financial and economical state of the enterprise.
Stage 4. Characteristics of the conformance of the development with economic, social and ecological criteria.
Stage 5. Modeling of the assessment of the resource potential of the enterprise.

According to the suggested stages, scientific and methodical approach to the estimation of the resource potential of the enterprise development should include the following operations.

The resource potential of an enterprise is formed to a great extent under the
effect of the available resources in the environment and the reserves of the inner resources at disposal of the enterprise. Thus, the functional relation of the resource potential and the aggregate of the resources involved to the business activity in some form can be presented as follows:

\[ RP = f(R_{res}) = f(R_{avail} + R_{inner}) \]  

(1)

where \( RP \) is the resource potential of the enterprise, UAH; 
\( R_{res} \) is the reserve of the resources, UAH; 
\( R_{avail}, R_{inner} \) are available and inner resources of the enterprise, respectively, UAH.

\[ R_{res} = f(P, I, T, Q) \]  

(2)

where \( P \) is the price of the resource, UAH/unit; 
\( I \) is the volume of involved investments, UAH; 
\( T \) is the applied technology, UAH; 
\( Q \) is the product, UAH.

A question arises, what are possible concrete manifestations of the functional relation of the development and the level of use of the resource potential of the enterprise. The most rational use can be associated with two functions that are an exponent and a logarithm. Useful application of an exponent is determined by the fact that the development of the enterprise can be accelerated when the volume of the resources increases. A special case is the utilization of limited resources with ongoing price of the use. This situation takes place when limited natural resources are utilized, especially fuel and energy ones. This type of resources is characterized by production and sales volume gain at ever-increasing prices. This fact allows economic agents dealing with this kind of business transactions to get excess profits. At certain conditions, extensive orientation to the provided development of the economic agents can provoke growth retardation: being accompanied by growing volume of the resources used, the increase in price can determine the costs structure untenable from the viewpoint of the social value of the production. As a result, a negative attitude toward the product will be formed in the market and the development rate will be reduced. In the limiting cases, the production will be stopped. The mentioned specific features allow making a statement about appropriate use of a logarithm, when describing the situation. The assessment of the development potential can be made by evaluation of the rate of the function response to the argument variation in the form:

\[ RPD = RP' = f'(R_{res}) \]  

(3)
where RPD is the dimensionless assessment of the resource potential of the enterprise development;
RP' is the first derivative of the resource potential function that represents the rate of the changes of the financial and economic standing of the enterprise.

The revealed dependence is illustrated in Fig. 1.

![Graphical representation of the procedure of assessment of the resource potential of the enterprise development](image)

**Fig. 1. Varianting the formation of the resource potential during the enterprise development**

Graphical presentation of the procedure of assessment of the resource potential of the enterprise development allows establishing of an explicit quantitative relation between the volume of the resources attracted and the resource potential of development. The last parameter is recommended to be measured according to the cost characteristic of the resources introduced into commerce and the assessment of the resource potential of development. Application of the reported scientific and methodical approach to the assessment of the resource potential of the enterprise development is of practical value when taking business decisions concerning the choice of the volume and the cost of the resources attracted.

**Conclusions and further research directions.** The performed analysis allows making the following conclusions.

1. The levels of intensity and efficiency of the resource utilization at domestic enterprises are of unstable dynamics determined by insufficient clarity of recommendations for estimation of the direction of the development at varied level of the use of resource potential of an enterprise.

2. In the present paper, a number of principles of the assessment of the resource potential of the enterprise development have been suggested. The stages of the assessment procedure have been formulated where the resources have to be treated as...
conditions forming the enterprise potential and opportunities of the enterprise to affect the intensity level and the volume of the resource utilization.

3. The assessment of the enterprise development is recommended to be made with using the first derivative of the enterprise potential. The form of the derivative is determined by the financial and economic results of activity, to be presented quantitatively as a logarithm or an exponent.

4. Further application of the suggested scientific and methodical approach will demand formulation of a system of criteria for the assessment of sufficiency and balance of development. The system will form a basis for revealing and utilization of the reserves to enhance the efficiency of business activity.

References
оцінки ресурсного потенціалу розвитку підприємства дозволяє встановити у кількісному відношенні залежність між обсягами залучених ресурсів безпосередньо та ресурсним потенціалом розвитку.

Ключові слова: ресурси, підприємство, розвиток, потенціал, ресурсний потенціал розвитку, оцінка.

МЕТОДИЧЕСКИЕ АСПЕКТЫ ОЦЕНИВАНИЯ РЕСУРСНОГО ПОТЕНЦИАЛА РАЗВИТИЯ ПРЕДПРИЯТИЯ
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Определены специфические особенности оценки ресурсного потенциала предприятия, раскрыто его содержание с позиции трансформации ресурсов в блага, направленных на удовлетворение конкретной потребности и обеспечение возмещения затрат и получения прибыли; сформулированы принципы оценки. Охарактеризована последовательность этапов оценки ресурсного потенциала развития предприятия. Сформирован список ключевых факторов, предопределяющих и составляющих основу контроля процессов формирования и реализации ресурсного потенциала развития предприятия. Предложен научно-методический подход по оценке ресурсного потенциала развития предприятия. Метод основан на модели качественного соотношения параметров ресурсного обеспечения, ресурсного потенциала и ресурсного потенциала развития предприятия. Графическое представление процедуры оценки ресурсного потенциала развития предприятия позволяет установить в количественном отношении зависимость между объемом привлеченных ресурсов непосредственно и ресурсного потенциала развития.

Ключевые слова: ресурсы, предприятие, развитие, потенциал, ресурсный потенциал развития, оценка.