

**BUSINESS PROCESS REENGINEERING IN COMPANIES AS A DIRECTION OF BUSINESS OPTIMIZATION****Taraniuk L.M.,**

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*Reengineering is an important anti-crisis management tool because it is aimed at restructuring (redesigning, updating) business processes in order to achieve a radical, leaps and bounds improvement of the enterprise's activities. In light of the current unstable economic situation in the world, management cannot have any other basis than the search for and active use of new forms, methods, techniques, business areas, since the previous approaches no longer justify themselves. Therefore, reengineering has become one of the most effective innovations in management consulting in recent years. The statement of the problem is carried out, the main purpose and tasks of the research are determined. This study analyzes the scientific work of various economists and scientific schools on the approach to radical redesign of business processes (business reengineering). The concept of business process and features of its identification are formed. The stages of reengineering business processes of companies are studied. Focus zones have been formed in the work of enterprises that can be positively affected by business process reengineering. The main conditions for reengineering the company's business processes are determined. The main procedural aspects of business process reengineering and the main work within each procedure with its subsequent visualization are noted. The main structural elements of changes in business processes during their reengineering of the company are determined. The main conclusions of the research are formed. The main scientific approaches to the process of change in the work of companies are noted, focusing on customer-oriented management of business processes in their reengineering in the work of enterprises. The analysis of the implemented solutions of business process reengineering and possibilities of its further realization in the companies at the international level is carried out. Theoretical provisions of business process reengineering through the basic principles of its implementation are studied. The main focus areas of changes in the work of companies, which introduced the reengineering of business processes with a description of the peculiarities of the process of change in these focus areas of companies. The general conclusion on the given scientific research is formed.*

**Keywords:** *business process reengineering, companies, procedure, approach, project.*

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**INTRODUCTION**

Reengineering is aimed at ensuring that not only each link of the business is effective, but also that the entire system of their interaction is aimed at obtaining the maximum multiplier effect, i.e. the effect that cannot be obtained by each individually, but can be achieved through joint efforts, organized in an optimal way.

Reengineering of business processes, in contrast to the numerous methods of gradual improvement of the work of companies known in recent decades, means, in fact, a decisive,

rapid and deep "breakthrough" restructuring of the foundations of the internal organization and management.

The author of the term "reengineering" is M. Hammer. He views Business Process Reengineering (BPR) as a business revolution that marks a departure from the basic principles of enterprise building proposed by Adam Smith and transforms business design into engineering. This opportunity is primarily due to the latest advances in information technology [1].

#### FORMULATION OF THE PROBLEM

Fundamental rethinking and radical redesign of business processes in order to achieve a significant (tens and hundreds of times) improvement in the company's key performance indicators - this is the content and meaning of reengineering. The impressive results achieved along this path by a number of companies have even given rise to a kind of fashion for reengineering as a panacea for all management troubles, which, of course, it is not. The main problems with the effective conduct of reengineering include the inconsistency of the development of effective mechanisms and effective economic tools for its implementation in the work of companies.

#### ANALYSIS OF RECENT RESEARCH AND PUBLICATIONS

Let's analyze the main scientific works of scientists who study the reengineering of business processes of companies. Changizi, A. [1] investigated the methodology of identification, modeling and implementation of business processes that are subject to change. Practically oriented approaches to business process reengineering are mentioned in the work of Wahyun E. [2]. Adesola S. and Baines T. [3] studied the development and processes of substantiation of managerial decisions in reengineering. Management quality processes in the reengineering of companies are described in the work of Buavaraporn N. [4]. Key indicators of successful reengineering of companies are given in the work of Al-Mashari M. and Zairi M. [5]. Political aspects and technology of reengineering are mentioned in Grint, K. [6]. The study of the male factor and organizational characteristics of the company in reengineering was studied by scientist Willcocks L. [7]. Practical aspects of the company's business process design during its reengineering were studied by scientist Reijers, H. [8].

#### SETTING OBJECTIVES

The purpose of this article is to study the theoretical aspects and methodological approaches to the reengineering of business processes of companies.

The main objectives of the study include:

- to analyze the scientific works of various economists and scientific schools of the approach to the radical redesign of business processes of business reengineering;
- to form the concept of business process and features of its identification;
- explore the stages of reengineering business processes of companies;
- to form focus zones in the work of enterprises that can be positively affected by business process reengineering;
- determine the basic conditions for reengineering the company's business processes;
- note the main procedural aspects of business process reengineering and the main work within each procedure with its subsequent visualization;
- to determine the main structural elements of changes in business processes during their reengineering of the company;
- to note the main scientific approaches to the process of change in the work of companies, focusing on customer-oriented management of business processes in their reengineering in the work of enterprises;
- to analyze the implemented solutions of business process reengineering and opportunities for its further implementation in companies at the international level;
- to investigate the theoretical provisions of business process reengineering through the basic principles of its implementation;

- note the main focus areas of change in the work of companies, which introduced reengineering of business processes with a description of the peculiarities of the process of change in these focus areas of companies;
- to form the general conclusion on the given scientific research.

## RESEARCH METHODS

In this study the method of generalizations was used in the implementation of theoretical provisions of business process reengineering, the economic method was used in the study of economic indicators of business process reengineering and its conditions, and general scientific methods of synthesis and comparative analysis were used. system analysis was used in the study of business process reengineering procedures.

## RESEARCH RESULTS

Business process reengineering (BPO) is a scientific and practical direction that has arisen at the intersection of various disciplines - management and information technology. It requires new specific means of presenting and processing information.

At the same time, the business process is characterized by two important features:

- it has its own market or intercompany "solvent" customers (recipients);
- it crosses organizational boundaries, that is, it usually flows over the barriers that exist between the divisions of the company, as well as between different companies, interconnected by the relationship "supplier-consumer", or even penetrates these barriers. The business process is most often independent of the formal organizational structure of the company [1].

Diagram, that shows stages of reengineering, is presented below (Fig. 1).

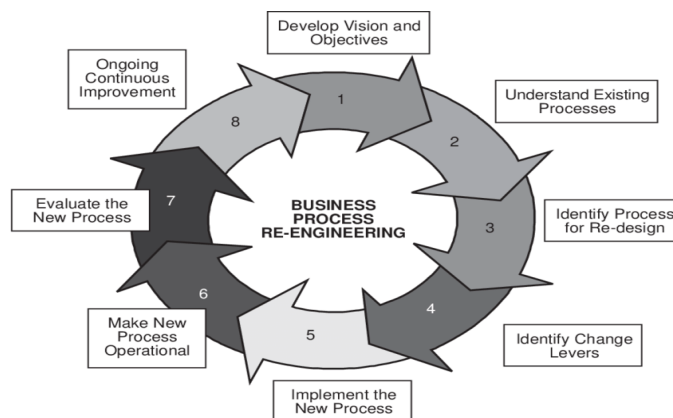


Figure 1 – Stages of BPR

The fundamental goal of business process reengineering is flexible and prompt adaptation to expected changes in consumer demands: a corresponding change in strategy, technology, production organization and management based on effective computerization.

When reengineering business processes, the following tasks are solved:

- Business processes are identified that are priority for the efficient operation of the company and correspond to its strategic goals.
- The analysis and assessment of their optimality in terms of parameters: costs, quality, speed, information, decision-making, etc. is carried out.
- An optimal model of the process execution is built.
- Determined the quality criteria for the final and intermediate results, as well as performance standards.
- Forms are being revised or developed anew - carriers of information about the progress and results of each operation.

- Administrative instructions (Regulations) are developed that regulate in detail the sequence and content of the work of each employee involved in the business process.
- Training of employees is being conducted [2].

Features of business processes for which reengineering is carried out:

- Diversification of goods and services (focus on different market segments), causing a variety of business processes.
- Work on individual orders, requiring a high degree of adaptation of the basic business process to the needs of the client.
- Implementation of new technologies (innovative projects) affecting all the main business processes of the enterprise.
- Variety of cooperative relationships with partners of the enterprise and suppliers and materials that determine the alternative of building a business process.
- Irrational organizational structure, confusion of workflow, causing duplication of business process operations.

The main conditions for the success of business process reengineering are:

- Accuracy of understanding of the task by the company's management. The commitment of the company's management to the goals of reengineering - oversight by senior managers.
- Motivation of the company's employees, focus on growth, expansion of the firm's activities, strengthening of the authority and creative nature of staff work.
- Well-organized management of the companies' activities, the ability to carry out the BPO on its own with the involvement of consultants.
- A solid methodological basis for conducting BPO, the use of the experience of enterprise reorganization accumulated by consulting organizations and the use of modern information technologies.

In order to assess the achievement of the results of the reengineering, it is necessary for each of the tasks and subtasks of reengineering to correspond to a certain quantitative or qualitative criterion that would allow assessing the degree of achievement of the result.

However, in practice, this can be very difficult to do. We will not always be able to choose a relevant criterion for achieving a particular task, if we are talking about a social system, which is an organization. And even having chosen a criterion, we will not always be able to reliably measure it, let alone predict it. Therefore, the question of the choice of criteria remains open.

The question may arise: what effect will the organization get from conducting its business processes? It is rather difficult to predict such an effect in practice. You can use a comparative analysis: consider a similar project at an enterprise in the same industry, compare it with your project and draw conclusions about the effect obtained. But this option is not always possible for obvious reasons. The second option: at the stage of creating a technical assignment, try to establish benchmarks that it is desirable to achieve. Thus, there will be something to start from when assessing the effectiveness of the project. Finally, you can use the expert judgment of independent experts [2].

Designing a set of interconnected business processes of an enterprise involves labor-intensive work on their modeling and subsequent transformation. As a rule, business reengineering works are carried out for at least one year. The main stages of reengineering:

1. Visualization - development of the image of the future company.
2. Reverse engineering - creating a model of an existing company.
3. Direct engineering - new business development.
4. Implementation - Implementation of redesigned processes.

At the stage of "visualization" the image of the future company is formed, its goals are determined [3].

The formulation of the problem and the initiation of work on business reengineering are carried out by top managers of the enterprise management - decision-makers. As a rule, at the initial stage, problems are formulated, for example, there is a decrease in sales, or an increase in the number of complaints for products, or a high turnover of personnel, or low

workload of equipment, or interoperational downtime, or excess stocks and similar indicators of a decrease in the efficiency of an enterprise.

At this stage, decision-makers set strategic goals: entering new market segments, seizing leadership in the competition, achieving certain levels of profitability, etc.

To overcome difficulties and achieve goals, decision makers must understand the merits and critical factors of business reengineering methods in order to decide to undertake work on a fundamental reconstruction of business processes.

After realizing the need for business reengineering, explanatory work is carried out among the employees of the enterprise, because without proper motivation, the forthcoming reorganization of the enterprise cannot be expected to be successful.

In addition, the necessary material, human, financial and time resources are allocated for business reengineering and teams are being created to develop a BPO project.

At the stage of visualization of business processes, the following works are performed:

1. Formulation (clarification) of the mission of the enterprise.
2. Determination of key success factors (7-8 factors): duration, costs, quality, service, etc.
3. Identification of the main types of business processes, both existing and prospective (10 - 15 processes).
4. Assessment of business processes according to the degree of implementation of key success factors.
5. Ranking of business processes with indication of reengineering priorities.
6. Informal description of the distinctive features of business processes.
7. Specification of existing supporting production and information technologies.
8. Description of possible scenarios for the development of the enterprise: the emergence of new technologies, resources, changes in the behavior of customers, partners, competitors.
9. Determination of restrictions related to the level of qualifications of the company's personnel, technical equipment of production, etc.
10. Determination of external risks of providing financial resources, reliability of partners [4].

At the stage of "reverse engineering" the analysis of the state of affairs is carried out. If the 1st stage included, basically, the analysis of the company's external environment, then at the 2nd stage a detailed description of the existing state of the company itself is carried out. The result of the work is a model of the existing business. I and II stages of BPO are carried out in parallel: the work on visualization of the new company begins before and ends after the work on reverse engineering, since the model of the existing business influences the formation of the goals of the new company.

At the stage of reverse engineering, as a rule, only schematic diagrams of business processes are built, which make it possible to understand the essence of the business process as a whole and identify directions for reorganizing business processes.

At the stage of "direct engineering", the design of a new business is carried out. Based on the model of the existing business in accordance with the image of the future company on the basis of heuristic rules and recommendations (principles of reengineering), a new business model is formed. It includes a description of new, changed business processes.

The development of models of new business processes can be carried out in several ways. At least two business process models are built:

- an ideal model that can be achieved in the long term and towards which to strive and
- a realistic model that can be achieved in the foreseeable future, given the available resources.

Moreover, the real model of business processes should be such that it would be possible to move to an ideal model in the future. Thus, on the basis of modeling business processes, the most effective options for their organization from the point of view of the implementation of key success factors are selected.

After determining the main directions of reorganization of business processes, the development of supporting subsystems is carried out to support the functioning of the new business organization system.

In terms of changing the structure of the organizational and economic system, the following is carried out:

1. Development of job descriptions;
2. Training of personnel;
3. Preparation of working documentation.

In part with the building of the new information system is carried out:

1. Development and filling of the database;
2. Installation of a telecommunication system;
3. Programming, configuration and debugging of program modules [4].

The implementation of a business process reengineering project involves its delivery to an acceptance committee, which includes representatives of decision-makers and process managers. Before the RBP team reports to the commission, it is possible to organize an independent examination of the project by a specially selected inspection team. The implementation of the project, as a rule, is carried out in stages in accordance with the priorities established at the stage of identifying business processes.

At the "implementation" stage, in addition to the actual implementation of new business processes, they are assessed and tested, based on the results of which a decision can be made on the next iteration of reengineering.

After introducing the projected business processes into real practice, it is very important to organize an analysis of the achievement of the enterprise efficiency metrics set at the beginning of reengineering, on the basis of which decisions can be made in a timely manner about the need to adapt business processes to the changing external environment.

The BPO technology, in addition to the four stages listed above, also provides for a preparatory stage - the creation of a management system for the reengineering process. At this stage, the participants in the reengineering project are identified, roles and responsibilities, factors of motivation for their activities are determined for each of them, and the structure of their interaction is determined.

In the process of performing the work of consultants, the following tasks are solved:

- Creation of an existing model of the Client's business processes.
- Analysis of existing processes and development of recommendations for their optimization.
- Development of a new model of the Client's business processes.
- Implementation of a new model of business processes [5].

The reengineering process is based on two basic concepts: "future image of the company" and "business model". The future image of the company is a simplified image of the original, reflecting its main features and not taking into account minor details. A model is an image of an object used as its substitute or representative. The model can be in the form of an image, description, diagram, drawing, graph, plan - in any case, it is a simplified image of the original, reflecting its main features and not taking into account minor details. A business model is an image (representation) of the main business processes of a firm, taken in their interaction with its business environment. As components of the business model, it is recommended to take such business processes that are directly related to the generation and receipt of income. The models are compiled and calculated using special computer programs. Business models allow you to determine the characteristics of the main processes of a business unit and the need for their restructuring - reengineering [5].

So, the object of reengineering is not organizations, but processes. Companies are reengineering not their sales or manufacturing departments, but the work done by the personnel in those departments.

Statistics show the level of satisfaction with the introduced changes, companies that have reengineered their organizations. As we can see over the past twenty-four years of development, the level of company satisfaction is growing exceptionally (Fig. 2) [5].

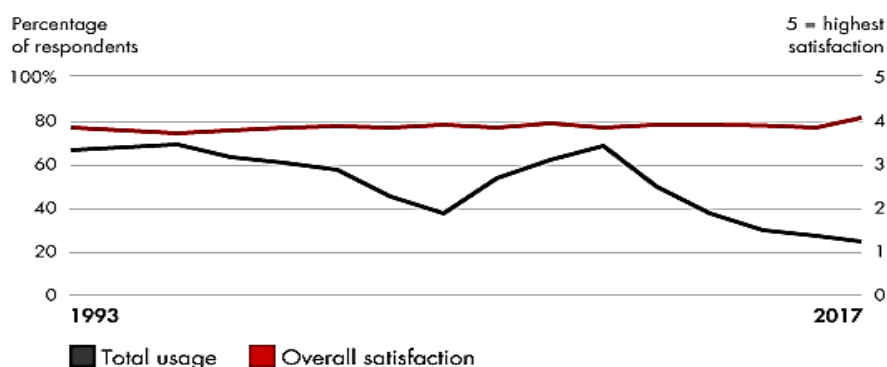


Figure 2 – Usage and satisfaction among different corporations all over the world [6]

One of the ways to improve the management of the processes that together form the company's business is to give them names that reflect their initial and final state. These names should reflect all the work that is performed in the interval between the start and finish of the process. The term "production", which sounds like a department name, better fits the process that takes place from the moment the raw materials are purchased to the moment the finished product is shipped. By the same principle, some more repetitive processes can be named, for example:

- "product development" - from concept development to prototype creation;
- "sales" - from identifying a potential client to receiving an order;
- "order fulfillment" - from placing an order to making a payment;
- "service" - from receiving a request to resolving a problem.

After the processes are identified, it is necessary to decide which of them require reengineering and what should be its order. Therefore, the entire reengineering process can be broken down into stages.

All elements of the new business model are being put into practice. Here, skillful alignment and transition from old processes to new ones is important, so that the performers of the processes do not feel the disharmony of the work environment and do not experience a state of work stress. The elasticity of the transition is largely determined by the degree of thoroughness of the preparatory work.

Before developing the image of a future company, it is necessary to develop a model of the existing business, to give an understanding of the existing business, the existing business strategy, to define the specifications of the goals and compare with the requirements of the clients.

On the basis of these materials, the requirements of customers are summarized and an assessment of the achieved level of the company is given. Such analysis allows you to understand how the company operates, compare it with the environment and identify bottlenecks in the company's work. At the same time, there is always a need for reengineering, so a team is immediately created (of the company's clients).

Strategy. The strategy chosen should not be based solely on financial goals, as these goals are vague and difficult to see. The strategy is clearly articulated and must be measurable. The strategy should focus on a limited and real idea, the strategy should inspire workers.

Customer requirements: provision of additional services, improvement of quality, range of manufactured products, fulfillment of urgent orders, provision of benefits for regular customers.

Understanding of the existing business. Assessment of the level - before we carry out reengineering or have already carried out it, you should always try to assess the level of the company. The assessment takes into account the following requirements: reputation, customer satisfaction, product quality, leadership and interests in terms of level assessment.

Reengineering results visualization. It is necessary to prove to the team that the processes that bothered the company are resolved. Problem solving paths are chosen as vital and have a chance of success.

The specifics of the company's goals. The goal is to provide for the following points in the description of the company: identification and clarification of the names of business processes, description of future processes, determine measurable properties of the process, their goals, identify technologies that support these processes, future scenarios, make a list of critical success factors and risks.

The definition of reengineering emphasizes the crucial role of radical business process redesign. However, it must be remembered that reengineering is not limited to process redesign. The point is that a fundamental change in business processes affects almost every aspect of a company [7].

A company can be represented in the form of a rhombus with peaks: business processes; works and structures; management and control; beliefs and values. The Business Processes apex, which corresponds to the way a company's processes are performed, defines the work and structure apex, which characterizes the content of the work performed and how people are organized to do the work. In turn, the top of "work and structure" influences the top of "management and evaluation", which determines what the functions of managers, how they manage, evaluate and pay for the work of performers. Management and assessment systems largely determine the "values and beliefs" of employees. Finally, values and beliefs influence the efficiency of a company's processes.

So, for the successful functioning of the company, all 4 aspects of the business system must be aligned. Let us now consider in more detail the consequences of reengineering in the context of the aspects described above.

1. Change in business processes. Reconstruction of business processes should be carried out in accordance with heuristic rules. The proposed rules are aimed primarily at simplifying the flow of information and organizational relations, eliminating unnecessary work and connections. The redesign of business processes should be carried out simultaneously with the design of the information system, since it is the new ISs that largely determine the new structure of business processes.

2. Change of organizational structure. The new redesigned business processes are most appropriate for the "process" organizational structure.

In a traditionally organized company, people are assigned to departments, departments, laboratories, groups, etc., in which they perform their assigned functions (parts of processes). This factionalism creates many problems, in particular the problem of inconsistency and even contradictory goals of various groups of people. Reengineering implies an alternative approach, which consists not in dividing people into departments, but in uniting people into process teams, i.e. into groups of people doing a jointly completed part of the work - a process.

Different types of process commands are used depending on the nature of the work being performed. There are 3 types of commands most commonly used. One type of team brings together a number of people with different specialties, doing routine, repetitive work. In this case, team members unite for a long time. Another type of team brings people together to solve some episodic and usually difficult task. In this case, the team is created at the time of solving the problem. At the end of the project, the team is disbanded, and its members move to other teams. The third type of team is similar to the first type, but consists of one person.

3. Changing the content of the work. Reengineering changes not only organizational relationships, but also the content of the work of performers.

First, the work changes from simple to multidimensional. A team member, together with other team members, is responsible for the entire process, which requires the ability not only to carry out his task, but also to understand the whole process as a whole and be able, if necessary, to perform not one, but several tasks. The team member's work becomes more meaningful.



Secondly, instead of the controlled execution of the prescribed tasks, the employee is required to make independent decisions. Team members focus their efforts on the needs of the users, not the needs of the management. Team members are required to be highly responsive and consistent in their work. This cannot be ensured without the transfer of decision-making authority to executors.

Due to the versatility and variability of process-oriented work, the requirements for the training of employees are changing. With the constantly changing nature of the work, it is impossible to hire people who know everything that is required of them. Therefore, companies must take care not only of conducting training courses, but also of the continuous education of their employees.

4. Change in the management system. In a traditional functional company, the organizational structure defines the decision-making hierarchy. At the same time, the work of managers to a large extent consists in monitoring the performers and in "gluing" (coordinating) the work performed by individual departments or employees into a single process.

An increase in the independence and responsibility of performers, the complication of the work they perform, leads to the fact that the work of managers in managing and monitoring the progress of the process decreases. The functions of managers are changing, their task is now not to issue management and control actions, but to help team members solve emerging problems. Thus, the manager acts as a coach who does not participate in the work of the team, but helps the team to complete its work with minimal cost. The required number of managers is also decreasing. Indeed, a manager performing supervisory functions usually cannot work with more than 7 subordinates. A manager carrying out coaching functions can work with about 30 people. Thus, the number of management levels is significantly reduced, the organizational structure becomes more "flat".

Decrease in management levels brings the management of the company closer to the direct performers and to the clients. The functions of the administration vary from secretarial to leading.

5. Changing the grading system. In a traditional company, the performance appraisal and remuneration scheme is fairly straightforward: people are paid for hours worked. It is clear that this is far from the most effective way of paying, but when the work is divided into narrow tasks, it is rather difficult to assess its effectiveness in terms of the final result. After reengineering, the team is responsible for the results of the process, in which case the company can evaluate and pay for the team's work in accordance with the result obtained.

An employee's salary is determined not so much by the time spent at work, the importance of the work performed, length of service, the position held and the number of subordinates, as by the efficiency of his work, assessed by the final result.

With this approach, the employee's performance in the current year is not a guarantee of his effective performance in the next year. For this reason, the base salary of an employee changes little, and the amount of the bonus depends entirely on the efficiency of the work performed.

Changing the system of assessing the effectiveness of the work of employees, affects the criteria for promotion. Traditional companies view promotion as a reward for performing well. At the same time, there is an underestimation of both the role of the performer (since managerial activity is rated higher) and the role of the manager (since it is argued that any performer can become a manager).

The reward for performance should be a bonus, not a promotion. Promotion should depend solely on the ability of the employee.

6. Beliefs and values. Reengineering is causing a significant cultural shift in a company. Employees do not feel the oversight they used to be, they are aware of the growth of their powers and begin to feel like entrepreneurs.

Reengineering requires executives to be convinced that they are working for their clients, not for their bosses. Performers will believe this to the extent that company practice confirms

it. The management of the company must ensure the motivation of employees, by word and deed reinforcing the beliefs and values established by the company [8].

## CONCLUSION

Reengineering as an innovation management technique affects the innovation process, aimed at both the production of new products and operations, and their implementation, promotion, diffusion. Since the ultimate goal of reengineering is innovation (i.e. innovation), then reengineering in a narrower sense is the reengineering of innovations.

Reengineering is an engineering and consulting service for the restructuring of business activities based on the production and implementation of innovations. The American scientist M. Hamler, who introduced the term "reengineering" into scientific circulation, gave it such a definition.

Reengineering is the fundamental rethinking and radical redesign of business processes to achieve dramatic, leaps and bounds of improvements in modern business performance such as value, quality, service, and pace.

## АННОТАЦІЯ

**Таранюк Л.М., Кашиур С.О., Таранюк К.В., Шахова С.В., Касьян О.О. Реінжиніринг бізнес-процесів в компаніях як напрям оптимізації бізнесу**

*Реінжиніринг є важливим інструментом антикризового управління, оскільки спрямований на реструктуризацію (перепроєктування, оновлення) бізнес-процесів з метою кардинального, стрибкоподібного покращення діяльності підприємства. У світлі нинішньої нестабільної економічної ситуації у світі менеджмент не може мати іншої основи, крім пошуку та активного використання нових форм, методів, прийомів, напрямків бізнесу, оскільки попередні підходи вже не виправдовують себе. Тому реінжиніринг став однією з найефективніших інновацій в управлінському консалтингу за останні роки. Проведено постановку проблеми, визначено основну мету та завдання дослідження. В даному дослідженні проаналізовано наукові праці різних учених-економістів та наукових шкіл підходу до радикального перепроєктування бізнес-процесів реінжинірингу бізнесу. Сформовано поняття бізнес-процес та особливості його ідентифікації. Досліджено етапи проведення реінжинірингу бізнес-процесів компаній. Сформовано фокус-зони в роботі підприємств на які може позитивно впливати реінжиніринг бізнес-процесів. Визначено основні умови проведення реінжинірингу бізнес-процесів компаній. Відзначено основні процедурні аспекти проведення реінжинірингу бізнес процесів та основні роботи в рамках кожної процедури з подальшою її візуалізацією. Визначено основні структурні елементи змін бізнес-процесів при їх реінжинірингу компаній. Сформовано основні висновки дослідження. Відзначено основні наукові підходи до проведення процесу змін в роботі компаній, фокусуючи увагу на клієнтоорієнтованому управлінні бізнес-процесами при їх реінжинірингу в роботі підприємств. Проведено аналіз реалізованих рішень реінжинірингу бізнес-процесів та можливостей його подальшої реалізації в компаніях на міжнародному рівні. Досліджено теоретичні положення реінжинірингу бізнес-процесів через основні принципи його проведення. Відзначено основні фокус-зони змін в роботі компаній, до яких запроваджено реінжиніринг бізнес-процесів з описом особливості процесу змін в даних фокус- зонах роботи компаній. Сформовано загальний висновок по даному науковому дослідженню.*

**Ключові слова:** реінжиніринг бізнес-процесів, компанії, процедура, підхід, проект.

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