UDC 005.511+005.935
JEL Classification: L23, M11, O20

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BUSINESS PLANNING AND CONTROLLING IN ENTERPRISE MANAGEMENT

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The article considers business planning as the most effective management tool that enables comprehensive coordination of all management functions and allows transforming the organization's resource potential into balanced management decisions. The economic essence of the concepts of "business planning" and "business plan" is considered. Approaches to the definition of these economic categories by domestic and foreign scientists are presented. The tasks aimed at avoiding errors in the implementation of a business idea, which are solved precisely in the process of business planning, are indicated. Continuous business planning is indicated as a factor contributing to the improvement of the enterprise's activities, increasing its competitive advantages in the market, which can act as a tool for counteracting the adverse effects of the environment. A review of scientific publications allowed us to determine that business planning in Ukraine differs from European practices in developed countries and has a number of features. Despite the fact that there is currently enough information on the ongoing process of business planning and development of business plans of organizations, covered in publications by both foreign and domestic scientists, Ukrainian entrepreneurs and managers of organizations face difficulties not considered in foreign publications. It was determined that the developed state methodologies for preparing business plans are only of a recommendatory nature, and the current legislation of Ukraine does not establish not only the form and procedure for developing a business plan, but also the very obligation to develop such plans. The structure of the business plan recommended by the Ministry of Economy of Ukraine and the generally recognized structure of the business plan developed and proposed for use by the European Bank for Reconstruction and Development were considered. (EBRD) – the shortest, framework standard in business planning. It is indicated: the structure of the business plan and the degree of its detail depend on the size of the company, its goals and scope of activity, the scale and complexity of the proposed changes. Attention is focused on the need to carefully calculate the size of investments when developing a business plan and subsequently accounting for their use. This condition can be ensured by organizing an investment controlling system. The controlling system of investment business plans is an organic component aimed at implementing control actions regarding investment projects.

Keywords: business idea, management tool, business planning. business plan structure, controlling of investment business plans.

DOI: 10.32434/2415-3974-2026-23-1-290-298

The general statement of the problem and its connection with important scientific or practical tasks

Despite the complexity and unpredictability of the operating environment of domestic enterprises in conditions of full-scale war, business structures are directing their efforts towards integration into the European economic space. But the conditions of European integration and the modern business environment require increasing the competitiveness of Ukrainian enterprises by making effective management decisions, which requires the application of significantly new approaches to organizing business management.

It is worth emphasizing that today the most effective management tool is business planning, which plays the role of a fundamental management technology. This management technology provides comprehensive coordination of all management functions, allows you to transform the organization's resource potential into balanced management decisions through the implementation of innovative tools. In the face of fierce competition in the business environment, leaders and managers of enterprises refuse to rely solely on their own experience and intuition, and use business planning as the main management tool.

But some part of the management of business structures does not fully understand the importance of this business management tool and does not always show a desire to implement it, which indicates the feasibility of a more detailed consideration of the main aspects of business planning and the tasks that are performed when it is used correctly.

Analysis of recent research and publications

To date, a significant number of studies by domestic and foreign scientists have been devoted to the issues of business planning and controlling. The study of the content of the concepts of "business planning" and "business plan" was paid attention by Paul Barrow, E. O. Didenko, B. S. Nyanchur [3]; in the modern economic dictionary by B.A. Raisberg, L.Sh. Lozovskrgo, S. F. Pokropivny and others [1].

State methods for preparing business plans are set out in [5; 6]. Business plan structures according to international standards are provided on the official websites of the European Bank for Reconstruction and Development (EBRD) [9]; the Swiss association KPMG International Cooperative ("KPMG International") [11]; the United Nations Industrial Development Organization (UNIDO) [8].

The issues of quality and features of business planning are considered in the studies of Borisenko O. S., Shevchenko A. V., Netrebko M. V. [1], Proboeva O. A. [11].

The need for careful calculation of the size of investments and subsequent accounting of their use was emphasized in the study of Miroshnychenko O. V., Prykhodko O. Yu., Iorgova E. V. [7]. The importance of controlling investment business projects was considered in the studies of Kostyunik O. V., Lakomova M. S. [4].

Highlighting previously unresolved parts of the general problem to which the article is devoted

At the same time, research does not sufficiently address the importance of ongoing business planning in the context of managing a business structure, from the perspective of this process as a tool for counteracting the adverse impact of the changing business environment.

Formation of the objectives of the article

The main purpose of the publication is to determine the essence and place of business dominance and the role of controlling the investment activities of an enterprise in the system of management of modern entrepreneurial activities in economic conditions.

Presentation of the main material

Despite the fact that the economic essence of the concepts of "business planning" and "business plan" are not new or incomprehensible in the business environment, not every organization shows a willingness to conduct effective activities in the context of constant business planning. The management of not every organization understands that not only the start of a new business, but also the practical implementation of any commercial project such as: expansion of operational activities; modernization of production and updating of the product range; diversification of the company; implementation of innovative projects is much more difficult or even impossible without a timely planned business plan. The business planning process involves constant monitoring of the market, the state of the competitive environment, drawing up plans for implementing any changes, etc.

In the process of business planning, certain tasks are solved that will help to avoid some mistakes when implementing a business idea:

– identifying weaknesses in the organization's strategic planning and making the necessary adjustments;

– assessing resource and financial capabilities for project implementation;

– assessing the effectiveness of development areas and the payback of funds that need to be invested in measures to implement the business idea;

– ensuring flexibility in responding to changes and the ability to quickly restructure production under the influence of external factors.

Business planning, through the development of strategies, tactical and operational actions for their implementation, can act as a tool to counteract the adverse impact of the environment in the process of constant and systematic streamlining of the functioning of the enterprise. Continuous business planning helps improve the company's operations and increases its competitive advantages in the market.

But despite the fact that there is currently enough information on the ongoing process of business planning and the development of business plans of organizations, covered in the publications of both foreign and domestic scientists, Ukrainian entrepreneurs and managers of organizations, after studying foreign publications on the development of business plans and after trying to follow the recommendations set out in these publications, come to the conclusion that business planning in Ukraine is at an inadequate level and differs from European practices of developed countries and has a number of features. Managers of business structures face unknown and unconsidered difficulties in foreign publications.

The team of researchers [1] emphasizes that the current legislation of Ukraine does not stipulate not only the form and procedure for developing a business plan, but also the very obligation to develop such plans (with the exception of those participating in competitive selection for state funding).

At the same time, state methodologies for preparing business plans have been developed, which are set out in such regulatory documents as: "Methodological recommendations for developing a business plan for enterprises: Order of the Ministry of Economy of Ukraine dated 06.09.2006 No. 290 [5], Methodological recommendations for developing business plans for investment projects: Order of the State Agency of Ukraine for Investment and Development dated 31.08.2010 No. 73 [6].

But even these regulatory and legal acts are not mandatory and are only advisory in nature. As the analysis of many scientific studies on this topic shows, business plans are atypical documents for most Ukrainian enterprises.

We consider it appropriate to consider the definitions of the essence of a business plan provided by various researchers.

Paul Barrow notes in his scientific work that a business plan is a document that defines the goals of an enterprise, explains how and when they will be achieved, what resources will be required for this, and what confirms the assumptions made.

In the modern economic dictionary, a business plan is interpreted as a plan, a program for implementing business operations, actions of a company, containing information about the enterprise, the product, its production, sales markets, marketing, the organization of operations and their efficiency.

According to researchers [3], a business plan is a short, accurate, accessible and understandable description of the intended business, the most important tool in studying various situations, which allows you to choose the most promising desired result and determine the means of achieving it.

According to the authors, among the many definitions of a business plan provided by domestic economists, the definition provided by a team of scientists in the work [1] most broadly reveals the economic essence of this concept. In their study, the authors define a business plan as a document whose developers outline the essence of an entrepreneurial idea, propose ways and means of its implementation, and characterize the market, production, organizational, and financial aspects of the future business, as well as determine the features of managing this business.

The impetus for developing a business plan is a certain business idea that legal entities or individuals possess and strive for its implementation. To bring a business idea to life, it is necessary to find an investor who can be attracted by a high-quality business plan. But not always do business idea owners receive a properly developed business plan. The explanation for this is the consequences of a wrong attitude to this issue. In small and medium-sized businesses, specialized departments simply do not exist, the owner of the idea can entrust the development of this document to internal specialists, who most often do not have special knowledge and do not have the appropriate experience. Therefore, the development of a high-quality business plan should be ordered from an external company that offers consulting services, having highly qualified experienced specialists in the field of business planning.

Proboev O. A. in his study [11] notes that the structure of the business plan itself can vary significantly depending on the chosen method of creation, the specifics of the industry and type of enterprise, as well as the goals and objectives of implementing the thematic development plan. A typical business plan is a defined structure, as well as clearly developed recommendations and requirements that must be followed so that the presented business development plan fully discloses the essence and details of the project, the costs of its implementation and future benefits from its implementation.

Galko L. R. [2] believes that the quality of change planning directly depends on adherence to the business plan development methodology. Summarizing the experience of entrepreneurial activity gained during the work on the creation and justification of business plans of companies, the researcher identifies five key stages that consistently replace each other and comprehensively describe the path of transforming an investment idea into a finished project, for the implementation of which funding has been allocated: project concept, information field, marketing block, operational block, financial block.

Developing a business plan is a specific process in each specific case, and therefore, today there is no universal generally accepted scheme for its formation. The structure of a business plan and the degree of its detail depend on the size of the company, its goals and field of activity, the scale and complexity of the proposed changes, the capacity of the sales market and the level of competition in the selected segment, as well as the audience for which it is intended [11].

Taking into account the methodological features of compiling a business plan in each specific case, the structure of the document can be either formalized (formed on the basis of international, state, corporate standards for business planning) or individual (coordinated with the requirements of investors, shareholders, managers, business partners).

According to the «Methodological recommendations for the development of business plans for enterprises», approved by the order of the Ministry of Economy of Ukraine dated 06.09.2006 No. 290 [6], the business plan of the enterprise is recommended to consist of the following main sections (Table 1).

Table 1

Structure of the business plan according to the recommendation of the Ministry of Economy of Ukraine

Section title	Section content
Resume	The section contains the main provisions of the entire business plan.
Company characteristics	A section that provides information about the scope of activity, the market sector in which the enterprise operates, its specialization, the property status of the enterprise, information about unfinished construction, the organization of the production process at the enterprise, the availability and condition of the necessary equipment, the compliance of the technologies used with modern requirements, as well as general conclusions regarding the state of the enterprise
Characteristics of products (services) produced by the enterprise	The specialization of the enterprise, the forecast and actual production and sale of goods, works, services by the enterprise (in kind and value terms) for the reporting year, the structure of the enterprise's existing expenses and the cost price for each type of product are given
Research and analysis of product (service) sales markets	The section notes the current position of the enterprise in the sales markets and proposals for its improvement, proposals for service of the products sold
Characteristics of the competitive environment and competitive advantages	The competitive environment is characterized, the presence of monopolistic companies or those that occupy a dominant position in the field of activity, segmentation (division) of the market between the company's competitors. An important result of this section of the business plan is the determination of the most competitive product in this market, which can be selected as a sample for comparison when assessing the competitiveness of the company's products (services)
Marketing activity plan	Information is provided about the marketing services available at the enterprise, schemes and characteristics of existing product sales channels, advertising tools, pricing are presented. The marketing strategy is described, which consists in bringing the enterprise's capabilities into line with the market situation. Accordingly, the enterprise describes in detail the following provisions: market penetration strategy, enterprise development strategy, product distribution channels, and communications
Enterprise production activity plan	Information is provided on the production process at the enterprise, compliance of existing technologies with modern requirements, machines and equipment with an indication of the quantity and duration of work. Schemes of production flows are provided. Also, proposals are provided for updating machines and equipment, improving the production process at the enterprise based on progressive equipment and technology
Organizational plan	This section provides information on the existing production and technological structure of the enterprise, proposals for its improvement and management of individual investment projects, functions of key units, organization of coordination and interaction of services and units of the enterprise, assessment of the compliance of the organizational structure of management with the goals and development strategy of the enterprise, provision of the enterprise with labor, personnel structure, and qualifications of workers

Continued Table

Environmental protection plan	Information is provided on the state of the environment, existing problems, the priority of their solution, sources of financing for environmental protection measures with a definition of implementation deadlines
Financial plan and investment program	The investment in the enterprise and the sources of their receipt are justified (loan attraction, equity or share capital, etc.), the forecast indicators of the enterprise's balance sheet, the profit and loss forecast (for three years), the enterprise’s balance sheet, a report on financial results and their use, and a report on the financial and property status of the enterprise for the last reporting year are attached
Analysis of potential risks	An analysis of potential risks is carried out, which allows you to make a decision on the implementation of the business plan, taking into account many factors: political, social, technological, economic, market. When making a decision on the feasibility of a business plan, all these factors must be taken into account in the form of a predicted risk. To prevent risks, it is necessary to identify them, assess them, select methods and tools that will prevent their occurrence, or control them
Budgetary and social economic efficiency of the business plan	Indicators of budgetary and social economic efficiency are determined, including gross income, profit before tax, taxes, fees and other payments, net profit, profitability index, normal and discounted cost payback period
Socio-economic consequences of implementing an investment business plan	The performance indicators of the business plan implementation are calculated (increase in product sales, number of retained or newly created jobs, improvement of working conditions of employees, introduction of innovations, etc.)

Source: structured by the author based on [6]

As we can see from Table 1, the content of the sections of the business plan recommended by the Ministry of Economy of Ukraine [6] has a high degree of detail, which makes this business plan suitable for many areas of activity.

But the implementation of certain changes in an organization’s activities does not always require such detail.

As an example, let us give the shortest, framework standard in business planning. Such an example is the generally recognized business plan structure developed and proposed for use by the European Bank for Reconstruction and Development (EBRD) [9].

At the same time, we consider it appropriate to emphasize that the EBRD is one of the largest investors in Europe and the Central Asian region. The EBRD attracts a lot of foreign investment and uses its own funds for the development of these regions. Investments are made both to support and develop existing enterprises, and to create new companies and industries. The EBRD suggests the following sections for a business plan:

− Cover page;

− Confidentiality Memorandum;

− Summary;

− Enterprise − this section includes a description of the history of the enterprise’s development and its status at the time of creating the business plan; description of current activities; information about the owners, management personnel, employees of the enterprise; financial condition of the enterprise; available loans;

− Project − this section provides general information about the project; project investment plan; market analysis; competitiveness; description of the production process; financial plan; environmental assessment.

− Financing − this section includes schedules for receiving and repaying loan funds; collateral and surety; description of equipment and works that will be financed by loan funds; SWOT analysis; risks and measures to mitigate them; appendices.

The proposed version of the business plan structure differs from the standards of KPMG [10], UNIDO [8] and other international, generally recognized standards for business planning. In particular, it is proposed to pay more attention to the financial section - accounting for credit funds, SWOT analysis.

The need for careful calculation of the size of investments and subsequent accounting of their use is also noted by a team of researchers [7], who emphasize that when preparing a business plan, it is important to carefully consider the size of investments required for the implementation of the project, as well as an acceptable level of costs for their use (the percentage of use of funds from other organizations). In addition, it is necessary to assess the potential of the planned business: its innovation, financial and growth potential.

There are different points of view regarding the interpretation of the essence of controlling business planning. Some researchers identify controlling business planning with internal control of investment activities, which involves monitoring the implementation of investments, measuring and diagnosing deviations of actual results from expected ones, developing management decisions on current investment activities and its goals. Other scientists consider controlling business plans as a system of monitoring, evaluating and controlling the implementation of investment business projects in order to develop management decisions to achieve the set goals of the enterprise.

The purpose of controlling investment business plans: by controlling and implementing measures that ensure the rational use of investment resources, to ensure that the enterprise receives maximum profit from the implementation of the investment business plan. Therefore, in the general control system of the enterprise, controlling investment business planning occupies a fundamental and primary place.

The main areas of investment controlling include: planning and coordination of investment activities within the framework of continuous business planning at the enterprise; implementation of business plans (project controlling); control over the implementation of investments, which includes current verification calculations, as well as financial control of the investment business plan.

Controlling of investment business plans solves the following main tasks: analysis of the use of the methodology for developing the structure of a business plan using investment funds; development of a system of criteria for assessing the effectiveness of investment business plans; coordination of the process of planning the financial component of investment business plans; collection of current information (monitoring) and current control over the progress of work on a business project; analysis of changes in the internal and external environment and assessment of their impact on the implementation of the project; correction of business plans in accordance with changing conditions; control of the project by the content of the work performed and by deadlines; analysis of the reasons for deviations from the plan; control over the use of investment funds and analysis of deviations from the financial plan of the business project; assessment of the future effectiveness of the business plan taking into account the changed conditions; development of recommendations for making management decisions.

As noted in their publication by Kostyunik O. V. and Lakomova M. S. [4], unlike control, the system of controlling in general, and investment controlling in particular, is oriented not so much to the past as to the future and is aimed at ensuring the long-term sustainable and effective functioning of enterprises at present and in the future. Using controlling, such important tasks as the assessment and selection of implementation of promising investment and innovation projects, determining the optimal ways of financing them in current conditions and in the future, risk diversification, etc. Therefore, the controlling service at the enterprise should strive to manage the processes of current analysis and regulation of planned and actual indicators of the enterprise in such a way as to avoid errors, deviations and miscalculations both in the present and in the future.

Conclusions

The results of the study allowed us to determine the essence of business planning and form a view of this process as a mechanism that integrates management functions towards the creation of a strategically managed enterprise. Business planning is an important element of strategic planning, which makes it possible to predict the reaction of the enterprise to the requirements of an unstable external environment and to form the appropriate behavior of the business entity in the market, taking into account threats and opportunities for further development and achievement of set goals.

Thanks to continuous business planning, the enterprise not only improves internal processes, but also increases its competitive advantages in the market, creating reliable protection against external risks. This approach ensures systematic organization of work through the consistent implementation of strategic and tactical decisions.

Using a business plan as a management tool helps to monitor and evaluate the effectiveness of project implementation, timely record discrepancies with the intended goals, and promptly make appropriate changes.

Domestic practice shows that business entities quite often make ineffective financial and investment decisions. One of the effective tools for information support for making management decisions and an important element of the function of controlling the implementation of investment business projects is controlling. Without using controlling tools, it is quite difficult for enterprises to compete with those companies that have successfully implemented it. With the help of investment controlling, the effectiveness of various investment options is checked before their implementation, their rationality is assessed, various conditions for the implementation of the selected project are simulated, and an assessment of what has actually been achieved upon its completion is provided.

The prospect of further research in this area is to determine the features of drawing up an enterprise's business plan and monitoring its implementation in conditions of risk and uncertainty.

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Received 10.03.2026.
Revised 11.04.2026.
Accepted 15.05.2026.
Published 30.05.2026.

БІЗНЕС-ПЛАНУВАННЯ І КОНТРОЛІНГ В УПРАВЛІННІ ПІДПРИЄМСТВОМ

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У статті розглянуто бізнес-планування як на найефективніший інструмент управління, що уможливлює комплексну координацію всіх функцій менеджменту, дозволяє трансформувати ресурсний потенціал організації у виважені управлінські рішення. Розглянуто економічну сутність понять «бізнес-планування» та «бізнес-план». Наведено підходи до визначення цих економічних категорій вітчизняними і зарубіжними науковцями. Зазначено завдання, спрямовані на уникнення помилок при реалізації бізнес-ідеї, які вирішуються саме в процесі бізнес-планування. Означено безперервне бізнес-планування як фактор сприяння удосконаленню діяльності підприємства, підвищенню його конкурентних переваг на ринку, що може виступати як інструмент протидії несприятливому впливу середовища. Огляд наукових публікацій дозволив визначити що ділове планування в Україні відрізняється від європейських практик розвинених країн і має ряд особливостей. Попри те, що наразі достатньо інформації щодо постійного процесу бізнес-планування діяльності та розробки бізнес-планів організацій, висвітленої в публікаціях як зарубіжних так і вітчизняних науковців, українські підприємці і менеджери організацій стикаються з нерозглянутими в зарубіжних публікаціях труднощами. Визначено, що розроблені державні методики підготовки бізнес-планів, носять лише рекомендаційний характер, а чинним законодавством України не закріплено не лише форму та порядок розробки бізнес-плану, але й саму обов'язковість розробки таких планів. Розглянуто структуру бізнес-плану за рекомендацією Міністерства економіки України та загальновиз-

нану структуру бізнес-плану, розроблену та запропоновану для використання Європейським банком реконструкції та розвитку (ЄБРР) – найкоротший, рамковий стандарт у бізнес-плануванні. Означено: структура бізнес-плану і ступінь його деталізації залежать від розміру компанії, її цілей та сфери діяльності, масштабності та складності запропонованих змін. Акцентовано увагу на необхідності ретельного розрахунку розміру інвестицій при розробці бізнес-плану та подальшого обліку їх використання. Ця умова може бути забезпечена організацією системи інвестиційного контролінгу. Система контролінгу інвестиційних бізнес-планів є органічною складовою, спрямованою на здійснення контрольних дій відносно інвестиційних проектів.

Ключові слова: бізнес-ідея, інструмент управління, бізнес-планування, структура бізнес-плану, контролінг інвестиційних бізнес-планів.

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The article considers business planning as the most effective management tool that enables comprehensive coordination of all management functions and allows transforming the organization’s resource potential into balanced management decisions. The economic essence of the concepts of “business planning” and “business plan” is considered. Approaches to the definition of these economic categories by domestic and foreign scientists are presented. The tasks aimed at avoiding errors in the implementation of a business idea, which are solved precisely in the process of business planning, are indicated. Continuous business planning is indicated as a factor contributing to the improvement of the enterprise’s activities, increasing its competitive advantages in the market, which can act as a tool for counteracting the adverse effects of the environment. A review of scientific publications allowed us to determine that business planning in Ukraine differs from European practices in developed countries and has a number of features. Despite the fact that there is currently enough information on the ongoing process of business planning and development of business plans of organizations, covered in publications by both foreign and domestic scientists, Ukrainian entrepreneurs and managers of organizations face difficulties not considered in foreign publications. It was determined that the developed state methodologies for preparing business plans are only of a recommendatory nature, and the current legislation of Ukraine does not establish not only the form and procedure for developing a business plan, but also the very obligation to develop such plans. The structure of the business plan recommended by the Ministry of Economy of Ukraine and the generally recognized structure of the business plan developed and proposed for use by the European Bank for Reconstruction and Development were considered. (EBRD) – the shortest, framework standard in business planning. It is indicated: the structure of the business plan and the degree of its detail depend on the size of the company, its goals and scope of activity, the scale and complexity of the proposed changes. Attention is focused on the need to carefully calculate the size of investments when developing a business plan and subsequently accounting for their use. This condition can be ensured by organizing an investment controlling system. The controlling system of investment business plans is an organic component aimed at implementing control actions regarding investment projects.

Keywords*:* business idea, management tool, business planning. business plan structure, controlling of investment business plans.

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