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SCIENTIFIC TOOLS FOR ASSESSING THE RESOURCE POTENTIAL OF INDUSTRIAL ENTERPRISES IN UKRAINE

NARZĘDZIA NAUKOWE SŁUŻĄCE OSZACOWANIU POTENCJAŁU ZASOBÓW PRZEDSIĘBIORSTW PRZEMYSŁOWYCH NA UKRAINIE

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Abstract: The article aims to analyse the development of tools, and assess the resource potential for industrial enterprises in Ukraine, and it also discusses the ways of forming a scientific research methodology. The success of the functioning of an economic entity is determined by the level of resource availability, their structure, the rate of renewal, the efficiency of use and the level of specialization. The scope of an enterprise determines all of these factors by its resource potential. Economists are looking for the best solutions for its evaluation, and thus various ways of previously known and tested methods of improving are proposed. The authors noted that nowadays there is no uniform methodology for assessing the resource potential of an enterprise in the real sector of the

economy. The existing measurement tools are the separate indicators that characterize the efficiency of the enterprise. However, for a complete assessment, it should be all-round and systematic. In this regard, the procedure and system of indicators to assess the main types of resources were proposed, which can be applied by any industrial enterprise in order to improve its efficiency.

Keywords: resource potential, indicators of resource evaluation, methods of efficiency evaluation, production resources, labour resources, financial resources.

Streszczenie: Artykuł ma na celu analizę rozwoju narzędzi i ocenę potencjału zasobowego przedsiębiorstw przemysłowych na Ukrainie, a także omówienie sposobów kształtowania metodologii badań naukowych. O sukcesie funkcjonowania podmiotu gospodarczego decyduje poziom dostępności zasobów, ich struktura, tempo odnawiania się, efektywność wykorzystania oraz stopień specjalizacji. Zakres przedsiębiorstwa determinuje wszystkie te czynniki poprzez jego potencjał zasobowy. Naukowcy ekonomiści szukają najlepszych rozwiązań do jego oceny; proponowane są różne sposoby dotychczas znanych i sprawdzonych metod doskonalenia. Autorzy zwracają uwagę, że nie ma obecnie jednolitej metodologii oceny potencjału zasobowego przedsiębiorstwa w realnym sektorze gospodarki. Istniejące narzędzia pomiarowe to odrębne wskaźniki charakteryzujące efektywność przedsiębiorstwa. Jednak dla pełnej oceny konieczne jest, aby była wszechstronna i systematyczna. W związku z tym zaproponowano procedurę i system wskaźników do oceny głównych rodzajów zasobów, które może zastosować każde przedsiębiorstwo przemysłowe w celu poprawy jego wydajności.

Słowa kluczowe: potencjał zasobowy, wskaźniki oceny zasobów, metody oceny efektywności, zasoby produkcyjne, zasoby pracy, zasoby finansowe.

1. Introduction

In modern economic conditions, resource potential is an important factor in the economic growth of industrial enterprises in Ukraine. Its timely and reliable evaluation ensures the optimization and implementation of a stable basis for enterprises in relation to the instability in foreign and domestic markets. The studied issue is gaining special relevance due to the growing global crisis, leading to imbalances in resource consumption, which necessitates the development of new methods and tools for evaluating the efficiency of the rational use of finance, materials, energy, technology, fixed assets and other elements of the resource potential of an industrial enterprise. The rational use solves a whole range of problems of effective development and ensures high-end results of all production and economic activity, which is especially important in the current economic situation of Ukraine. The evaluation of the effective functioning of resources is becoming one of the key areas of business, being a necessary factor in its sustainable development. The system of evaluation methods of the effectiveness of the use of resource potential, its components and methods of interpretation have to be constantly improved.

The aim of this article was to study the theoretical and methodological foundations of evaluating the components of the resource potential of industrial enterprises in Ukraine in order to increase the efficiency of its use.

The fundamental concepts that reveal the essence and content of the resource potential, as well as the theoretical, methodological and practical bases of the

evaluation of the resource potential were described in both foreign and domestic economic studies. Shumak notes that resource potential is a complex economic concept that must be considered in the context of manifestations corresponding to the current economic situation in which enterprises of various industries operate (Shumak, 2017). Artemova and Artemov observed that an evaluation of the use of the resource potential of an enterprise makes it possible to identify reserves in its production and economic activities (Artemova & Artemov, 2016). The problems encountered in estimating the resource potential of enterprises were studied by Razinkov and Razinkova, who determine that most of the methods do not allow to evaluate with high accuracy the efficiency not only of formation, but also the use of resource potential (Razinkov & Razinkova, 2017).

Current research has highlighted the importance of:

- determination of the nature and specificity of the resource potential of an enterprise in Ukraine, taking into account the principles of sustainable development;
- development of a methodological approach to the assessment of the resource capacity of the production system;
- theoretical substantiation and practical development of structural resource reproduction tools;
- analysis of theoretical and methodological approaches to the enterprise's resource potential and formation of methodological foundations for its evaluation and effective functioning;
- substantiation of the principles for the selection of indicators of resource potential assessment for the development of an effective resource strategy of socio-economic activity.

These aspects are the most difficult and relevant, not only in their scientific but also in practical aspects. Goncharov believes that despite the theoretical generalization of particular aspects of the evaluation, little attention is paid to studying the issues of the applied use of the resource potential. The low level of interest in improving its efficiency on the basis of research substantiation and in implementing economic and mathematical modelling reflects the company strategy (Goncharov, Shovkoplyas, & Shovkoplyas, 2016). The problems of improving the management of the productive and financial resources of enterprises in times of crisis and instability remain insufficiently studied, just as the development of a methodology for assessing resource management.

2. Indicators for assessing the resource potential

It is advisable to consider the resource potential at different levels. At the level of the national economy or a certain region in the economic research, the term 'natural and resource potential' is often used. This is understood as the totality of all the

possibilities, means, sources that exist and can be mobilized and used to achieve a specific goal. Therefore, regions operate on the basis of the efficiency of economic entities operating in their territory (Kratt, Pochtovyuk, Trunina, & Pryakhina, 2019).

The resource potential, on which the development of the economic and social sphere of human life depends, is established on the basis of a combination of the natural conditions of a certain territory, as well as the inherently related labour resources, material and technical resources which in their unity form favourable or unfavourable environmental conditions. If research is carried out at the level of an enterprise, then it is more expedient to analyse the category of resource potential, since natural resources in their original form are either not used at all, or occupy a negligible part in the total volume of resources used.

The activity of industrial enterprises in Ukraine is based on the formation and management of resource potential, which is the basis for economic growth. The range of definitions of the resource potential of an enterprise is very wide – from an extremely narrow understanding of it as annual output of production to such general categories as the socio-economic system (Mitcenko & Kumechko, 2010). Most domestic economists refer to resource potential as the sum of different types of resources and their potential, which are interconnected and whose use helps to achieve economic benefits. The resource potential is a weighted average supply of the balance reserves of the main types of resources. In modern practice, the classical composition of resources has evolved into a complex symbiosis of tangible and intangible resources with different efficiency measures (Table 1).

Table 1. Indicators of the efficiency evaluation of using the main enterprises resources

Resource	Characteristic	Indicators of efficiency evaluation
1	2	3
Productive	Production resources are the input to the system. The level of productive resources capacity is understood as the achieved level of development of production means, methods of organization and management. These include materials, labour resources, in-house work and services, finished products.	<ol style="list-style-type: none"> 1. Fund and material return. 2. Profitability of funds. 3. Equipment load factor, shift factor, intensive load factor, material utilisation factor. 4. Index of integral load. 5. Coefficients of renewal, disposal, growth of fixed assets. 6. Coefficients of depreciation, usefulness of fixed assets, coefficient of material resources provision.
Labour	Labor force determines the rate of growth of production and labour productivity. They include the number of employees employed in a particular field of activity and potential employees (human resources), taking into account human potential (competence,	<ol style="list-style-type: none"> 1. Employee turnover rate. 2. Coefficient of advancing labour productivity over wages. 3. Average annual labor productivity, profit per employee. 4. Coefficient of educational level.

1	2	3
	experience, intelligence, the ability to continuously improve and develop).	
Financial	These are own, borrowed funds and third-party financing that arise from the establishment of an enterprise and are replenished as a result of production and economic activities through the realization of goods and services, as well as through the attraction of external sources of financing.	<ol style="list-style-type: none"> 1. Coverage ratio (total liquidity ratio). 2. Coefficient of autonomy. 3. Asset turnover ratio. 4. Return on total capital, equity, entrepreneurial activity, service, provision, net profitability.
Information	The analysis of the information resources of the enterprise is carried out through the study of the information development of the region in which it is located. All indicators are considered taking into account the influence of the time factor as the main factor in determining the value of information resources.	<ol style="list-style-type: none"> 1. Staff knowledge and experience. 2. Level of use of information systems and technologies. 3. Level of software and technology for information systems. 4. Share of knowledge-intensive products, services and technologies in total. 5. Consumer and business image. 6. Corporate culture.
Natural	These include: land, water, forests, minerals, biological resources, solar energy, tidal energy.	<ol style="list-style-type: none"> 1. Unit consumption per unit of production. 2. Efficiency of resource utilization.

Source: own elaboration based on (Kozhin & Shagalova, 2013; Vasylyk, 2018).

The resource system in the most widespread interpretation also identifies such components as marketing, investment, organizational and technical, energy and innovation potentials. The composition of resources can be used with varying degrees of efficiency, depending on the level of their concentration, optimal structure and intensity.

2.1. Methods of the evaluation of the resource potential effectiveness

It is possible to assess the efficiency of an enterprise’s resource potential using different methods. However, a detailed study of specific indicators is needed. The most significant ones were proposed to allocate production, labour and financial resources. The methodologies for measuring the efficiency of the use of productive resources are shown in Table 2.

Among the methods for assessing the effectiveness of viral resources, there are also the methods of expert, rating, and performance assessments. This is the essence of the presentation of the indicators at the view of the tables, from the results of the assessment of the external element, and also by the outward indicator, by way of assigning the current level to the development of the actual potential. The main shortcoming of the given approach is the visibility of the possibility of analysing the

Table 2. Methods for assessing the efficiency of enterprises production resources

Method	Calculation formula	Advantages or disadvantages
Cost	$PR = C_{cf} + C_{ia} + C_{fa} + C_{la},$ where C_{cf} – the cost of core funds; C_{ia} – the cost of intangible assets; C_{fa} – the cost of fixed assets; C_{la} – the cost of labour assets.	Excellent prospects for practical use. Simple enough to use. Formula elements can be modified or complicated.
Equivalent	$PR = N_{cs}k_p + VFA \times \alpha\beta k_{VFA},$ where N_{cs} – number of core staff; k_p – ratio of staff composition and quality assessment; VFA – value of fixed assets; α – coefficient of staff-cost equivalency to fixed assets; β – proportion of active capital assets; k_{VFA} – ratio of evaluation of capital stock composition and quality.	Expresses the value of production potential in the form of the value of one of its element's limitations: – production potential is determined in terms of the resource into which other types of resources are transferred; – elements such as technology and information are either not taken into account at all, or only partly considered.
Economic and mathematical	$y = 0,114x + 996,$ where y – enterprise technology cost; x – amount of money for enterprise technology development.	Can be used for determining the potential of the national economy. Disadvantage: its use at the enterprise level is complicated by the fact that the peculiarities of the activities of enterprises in various industries are not taken into account.
Functional	$PR = O_{ov},$ where O_{ov} – output volume.	It takes into account only one factor of production – the means of labour, but the production potential includes labour and working capital.

Source: own elaboration based on (Tertyshnik, 2012).

indicators of dynamism through the factor of sub-activism – the number of units, which evaluates the potential. This requires an integrated approach of transferring new methods for a given value of the actual potential.

Such ranking, having analysed the differences in the methods, revealed that the most undesirable and outdated approach is the confrontation. The desirable outcome is the winning value of the actual potential of the enterprise and of all the sets of the elements.

The formation of labour potential depends on the intensity and effectiveness of its evaluation (Harmider, Honchar, & Klimovich, 2019). Table 3 shows the results of the analysis of methods for assessing labour resources. The instrumentarium of the diagnosis involves the use of a system of indicators that characterise the financial and economic activity of the enterprise and its personnel policy, the staff turnover and the corresponding level of professionalism and qualifications (Pochtovyuk & Pryakhina, 2020).

Table 3. Analysis of methods for assessing the efficiency of labour resources in an enterprise

Author	Evaluation indicators	Advantages or disadvantages
Berdnykova, 2007	Average number of staff, staff turnover, level of employment in physical labour and intellectual work, labour intensity, increase in output due to additional jobs.	It does not take into account such an important block of indicators that are subject to mandatory economic analysis in an industrial enterprise, as indicators of the use of working time.
Kharun, 2014	Coefficient of health, physical performance, skills of workers, efficiency of work, education, conflict, professional experience, training, innovation activity.	The coefficient method allows to establish the levels of capacity and offer management decisions for its development. The technique can be supplemented by a factor of quality or timeliness of work performed.
Halaz, 2010	The average annual number of employees, educational characteristics, gender and age composition, qualification level, staff turnover of innovative activity, wages, development of social and labour relations, efficiency of working time, training.	The above system of indicators is the basis for calculating an integrated indicator combining quantitative and qualitative components with the characteristics of the conditions of realization of labour potential.
Romanova, 2011	Number, composition and movement of workers, labour productivity, wage fund and staff efficiency.	Almost all indicators characterizing the state and use of labour resources are taken into account. Attention is paid to determining the degree of impact of changes in one indicator on another.

Source: own elaboration based on (Berdnykova, 2007; Halaz, 2010; Kharun, 2014; Romanova, 2011).

Comparing the analysed methods of domestic authors on the assessment of the state and the use of labour resources of an enterprise, it can be noted that most studies offer a similar choice of evaluation indicators. The structure of the labour resources of an enterprise is significantly influenced by the peculiarities of production, its specialization and the scale of the production process.

Assessing the efficiency of financial resources consists of various components, but its main purpose is to improve the performance of the enterprise by introducing better ways to use and manage financial resources. The main methods of assessing the effectiveness of financial resources are shown in Table 4.

The application of the above methods can provide the most accurate assessment of the efficiency of the use of financial resources and, as a result, determine the correct direction for making management decisions regarding the financial policy of the enterprise. It is important to constantly improve the reliability of the analysis, therefore in order to assess the effectiveness, it is necessary to apply the optimal number of indicators. This is due to the fact that not all indicators make it possible to

Table 4. The main methods of evaluation the effectiveness of financial resources of an enterprise

Author	Subjects of analysis	Advantages or disadvantages
Method of calculating profitability indicators (Kogdenko, 2013)	Return on sales; return on equity; return on current assets; profitability of non-current assets; return on investment.	Profitability indicators allow to evaluate the results of the invested resources. They characterize the final results of management more fully, because their value shows the ratio of the effect to the available or used resources.
Financial ratios analysis method (Berest & Merenkova, 2019)	Liquidity: absolute liquidity ratio; total liquidity ratio; critical liquidity ratio. Profitability: rate of return on assets; rate of return on realization; equity ratio. Financial stability: the coefficient of autonomy; financial risk ratio; debt capital concentration ratio. Business activity: asset turnover ratio; equity capital turnover ratio; fixed assets turnover ratio.	It provides for the calculation of indicators that reveal various aspects of the enterprise and take into account the influence of both internal and external environments. The main disadvantages are: labour intensity; the absence of standard values for most of the coefficients used in the analysis; changes in the values of the coefficients in dynamics cannot be interpreted properly, since the values for the calculation are constantly changing over time.
Method of assessment the cost of financial resources (Lygina, 2007)	The cost of equity and share capital; the cost of borrowed capital in the form of a bank loan, short-term deferred payment and bond issue; the cost of financial leasing; the weighted average cost of capital.	It does not take into account: the development of production in the future, the efficiency of the use of assets. A database of analogue objects is required; it does not take into account the results of future activities; it is difficult to determine the individual characteristics of complex objects.
Methodology of financial analysis (Kovalev, 2002)	Financial well-being and development of the organization, financial position, liquidity, financial stability, production activities.	The methodology contains two two-module structures: express analysis of the organization and detailed analysis of the financial condition. The complexity of work increases when calculating a set of coefficients.
Financial analysis methodology (Savitska, 2000)	Formation, placement and use of capital, financial resources, financial results, profitability, profit, investment activity, financial condition, bankruptcy diagnostics.	The method of comparing the actual results of the enterprise to the results of previous years is applied. The disadvantage is the complexity of the perception and calculation of financial ratios.
Financial analysis method (Yefymova, 2010)	Liquidity, financial stability, financing, profitability, solvency.	A distinctive feature of this technique is that it is proposed to use internal analysis for the final conclusion on the financial situation, that allows to deepen and qualitatively improve the financial analysis itself. The disadvantage is its poor adaptability to inflationary processes.

Source: own elaboration based on (Berest & Merenkova, 2019; Kogdenko, 2013; Kovalev, 2002; Lygina, 2007; Savitska, 2000; Yefymova, 2010).

fully identify reserves and obtain a reliable assessment of the formation of resource potential. There are no acceptable methods for calculating energy and material

resources, nor uniform approaches to assessing the potential of financial resources. This requires further study of the problems of improving planning and management of the effectiveness of the formation of the resource potential of the enterprise, as well as research of methods for assessing the effectiveness of its use. This is confirmed by the study of the methods developed by Berdnykova (2007), Kovalev (2016), Barashkov and Ostretsov (2012), Khamidullin and Davletshina (2013).

Table 5. Scientific tools for assessing the efficiency of enterprises resources potential

Author	Indicators and evaluation criteria	Advantages or disadvantages
1	2	3
Berdnykova, 2007	Labour resources: growth rates, production output due to the creation of additional jobs; turnover of staff recruitment and retirement; staff turnover; use of the fund of working time. Fixed assets: growth rates; disposal; updates; replacement of fixed assets. Material resources: indicators of material efficiency and the utilization rate of material resources. Financial resources: financial independence ratios; use of assets; the ratio of borrowed and own funds, and the share of accumulated capital, as well as the return on assets and equity.	A fairly wide range of indicators is presented that characterize the use of fixed assets and the quantitative assessment of labour resources. Their application makes it possible to more fully assess the efficiency of planning the use of fixed assets and labour resources. The disadvantages of the method include a limited number of indicators characterizing the efficiency of the use of material resources and human resources of the enterprise, this complicates the development and adoption of optimal management decisions to ensure the rational use of resource potential.
Kovalev, 2016	Assets are reflected in the balance sheet; an indicator of their turnover by days, which allows to obtain a generalised characteristic of the duration of the operating cycle; indicators of resources and delivery (the ratio of the turnover of funds in assets), as well as the efficiency of using fixed assets; the average annual cost of current assets and specific annual costs of wages for employees.	The main disadvantages are that indicators that characterise not all, but individual elements of resource provision are considered, and detailed calculations of the effectiveness of the formation and use of material, labour and financial resources of the enterprise are not provided.
Barashkov & Ostretsov, 2012	The level of personnel, financial, property, material, technological potential of the enterprise.	This allows to conduct an integral quantitative assessment of the resource potential, as well as to identify deviations of actual indicators from the normative and reference values of the technological potential of the enterprise. A significant disadvantage is that ratings based on volume indicators do not allow comparing enterprises of different industries and different scales of activity.

Table 5, cont.

1	2	3
Khamidullin & Davletshina, 2013	Indicators of cost-benefit, cost-intensity, cost-benefit, resource-return, generalizing indicators of the efficiency of using resource potential, production efficiency and an indicator of the efficiency of elements of resource potential, indicators of the dynamics of the efficiency of using resource potential, economic efficiency of use and summary indicators of efficiency.	It provides comprehensiveness and purposefulness of the research; methodologically a sound search for reserves to improve production efficiency; an objective assessment of the results of management; efficiency, effectiveness, validity, accuracy of the analysis and its conclusions can serve as a good means of justifying management decisions.

Source: own elaboration based on (Barashkov & Ostretsov, 2012; Berdnykova, 2007; Khamidullin & Davletshina, 2013; Kovalev, 2016).

A study of the advantages and disadvantages of the analysed methods reflects the inability of any of them to assess the effectiveness of the generation and use of resource potential with high accuracy and in full. The currently existing methods do not satisfy the tasks that face domestic enterprises and do not always allow to determine the reasons for their unsatisfactory performance, as well as offer measures to improve the efficiency of their activities. The choice of indicators to evaluate the effectiveness is often arbitrary and subjective, due to the difficulties in choosing one indicator over others.

The selection and combination of indicators are interrelated problems: the wider the set of indicators, the more difficult it is to combine them. In addition, the disadvantage of the existing methods is the complexity of the choice of factors in hierarchical systems of indicators in order to determine the resulting indicator in them. Certain economic models do not cover a number of significant factors involved in the formation of the resulting indicator. In this case, the functional dependence ‘resulting indicator – factors’ itself becomes incorrect, since it differs from economic reality. For example, in the model proposed by Kovalev, based on the Dupont factor analysis system, labour resources are absolutely not present as part of the total resource of the enterprise. This is related to problems of labour valuation. Some models include an incorrect categorisation of factors. The model in which the profitability of capital is defined as the product of the profitability of operations and the turnover of aggregate liabilities is ‘artificial’ because the notion of turnover is difficult to relate to capital and serves as a source for the acquisition of assets. All the existing shortcomings indicate the need to improve methods for assessing the efficiency of using the resources of an enterprise, which will contribute to the growth of the impact on its current state, and also identify the most important factors for increasing efficiency and make it possible to predict their impact on the key parameters of economic activity.

In order to solve the problem described above, a comprehensive assessment of key resource determinants of industrial enterprises in modern economic conditions

was proposed, in which a range of indicators sufficient for analysis was presented. Resource estimation is more commonly used in industries such as metallurgy, forestry, processing, chemical etc. According to the evaluation procedure, it is advisable to proceed step by step as follows:

Stage I: analysis and collection of primary and secondary information on the main activities of the enterprise;

Stage II: determination of a group of assessment indicators that provide activities depending on the industry and the specifics of the enterprise, and if any of the indicators is equal to 0, then further analysis is not necessary;

Stage III: formation of a system of indicators for assessing the elements of the resource potential of the enterprise;

Stage IV: assessment of indicators characterising the level and efficiency of the use of production resources, labour resources, financial resources and the level of availability and quality of raw materials;

Stage V: calculation of the generalising weighted average indicator;

Stage VI: comparison of the results obtained with the reference values;

Stage VII: development of measures to improve the efficiency of the use of enterprise resources and their implementation based on the results of the assessment.

The proposed indicators for assessing the resource potential are summarised, systematised and presented in Figure 1.

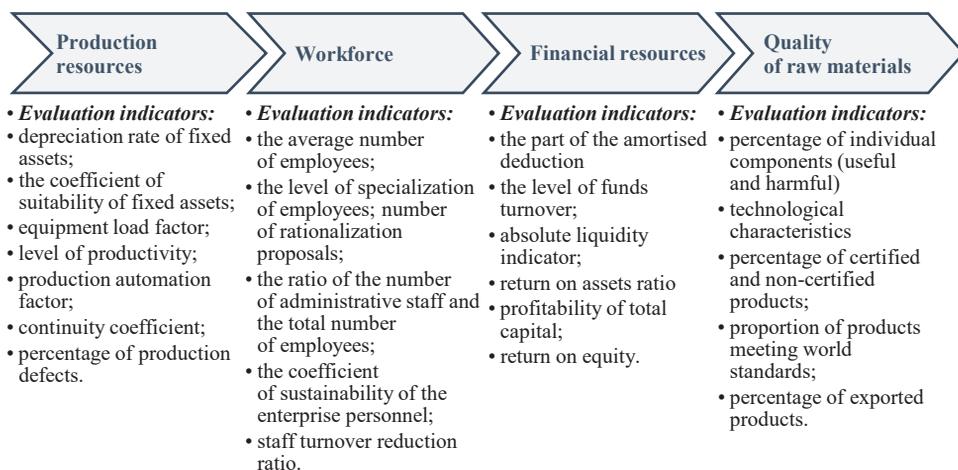


Fig. 1. The system of indicators of an enterprise’s resource potential assessment

Source: author’s elaboration.

The proposed system of evaluation of the resource potential of the enterprise was partially tested on the example of the enterprise of the metallurgical industry of Ukraine (Pochtovyuk, Latyshev, & Zaika, 2020). The indicators presented in the system characterise the efficiency of each resource component separately, they

are partial, and respectively, may change in their dynamics under the influence of macroeconomic factors related to the scale of the enterprise and its structure. The proposed methodological approach to assessing the potential and the degree of resource use can be applied by any industrial enterprise in order to increase resource efficiency and resource potential, as well as performance.

3. Conclusion

The research of the development directions of tools for assessing the resource potential of industrial enterprises allow to draw certain conclusions. Measuring the effectiveness of a resource capacity on the basis of one indicator does not fully reflect it, thus many methods and concepts are needed to measure its effectiveness. The totality of all the potential of the individual types of resources within a certain organizational and territorial limitations form the resource potential of an industry, territory or region. The main components of the resource potential are interlinked. To achieve any goal of an enterprise, the resource potential must be a system of optimal quantitative and qualitative resource proportions. Therefore, to form such a resource potential, it is necessary to effectively manage the process of its renewal, development, use and evaluation.

In practice, the main methods of the diagnostics of various components of an enterprise potential are expert, exact, rating comparative analysis, factor analysis or economic and mathematical modelling. The proposed system for analysing resource potential will make it possible to identify any over-expenditure of resources, possible inefficiencies in their use, deviations from standards and minimize possible costs. At the same time, it is necessary to define a system of control indicators, to establish their value for each of the components, i.e. to build a conditional reference model for assessing the efficiency of resource use. Further research perspectives may be associated with the strengthening of the theoretical substantiation and practical aspects of the application of the formulated methodological explanations for resource assessment.

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