

3. Business planning in modern market conditions

The efficiency of the operation of the enterprise is determined by many features. This is the correctness of the definition: "what, how much, of what quality and for what hour to produce products or provide services"; taking into account supply and demand; choosing the optimal technology and organization of production, timely and rational resource provision, the amount of fixed and working capital, forms and methods of product sales, etc.

The optimal combination of these factors requires the use of appropriate forms and methods of their internal consistency. This form is the planning of production and economic activities of the enterprise. In the conditions of the market, with its fierce competition, the planning of economic and production activities is the most important condition for their survival, economic growth and prosperity [1].

Planning as a section of the economy of the enterprise is a system of organized knowledge about the content, methodology and principles of the development of plans, organization of planned work at enterprises.

Planning is one of the functions of enterprise management. In the conditions of a market economy, for entrepreneurs, planning is a way to ensure the formation and development of business, it is necessary to bring the economic activity of the enterprise in line with the market demand.

The importance of planning is that the ways, means and methods of implementing the chosen strategy of the enterprise are determined in advance. Planning a strategy for a short period of time is called operational. It appears in the form of tactical plans, the main purpose of which is to master an effective tool for achieving the company's strategic goals.

The plan is a document in which tasks for the economic and social development of the enterprise are determined for a specific economic period.

The essence of planning is that:

1) it deals with the choice of many possible alternatives for the development of the enterprise in the future;

2) planning is a continuous decision-making process, during which the goals and objectives of the enterprise's development are established and constantly refined over time, the strategy and policy for their achievement are determined, detailed plans are developed, in which the performance of indicators reflecting various aspects of the enterprise's economy is coordinated;

3) the main principle in planning should be the principle according to which the operation of the enterprise should be profitable;

4) due to differences arising from individual directions enterprise activities, planning is divided into strategic, long-term, short-term and current.

Planning, on the one hand, is a process of development and subsequent control over the implementation of the plan for the creation, development and operation of the enterprise, and on the other hand, it is a process of processing information to justify future actions, determining the best ways to achieve strategic goals.

The essence of planning consists in substantiating the goals and methods of their achievement based on the identification of a set of tasks and works, as well as the determination of effective methods and methods, resources of all kinds, necessary for the implementation of these tasks and establishing their interaction.

The main goal of planning is the integration of all employees to solve a complex of tasks and perform work that ensures effective achievement of final results and satisfaction of consumer demand.

The object of planning is an interdependent system of planning and economic indicators characterizing the process of production, distribution and consumption of goods and resources.

Therefore, a market economy is not free from a plan. The market is not anarchy, and you cannot work on it independently without an algorithm of your own activity.

Anyone who wants to survive in difficult market conditions should know that the market "loves" order, organization, and system in work, it quickly destroys the

illusions of unplannedness, spontaneity and brutally deals with those entrepreneurs who do not want to comply with its requirements.

Planning is an important element of production activity, an integral part of the success of any business structure, and the most common reason for bankruptcy is not a lack of money, but the entrepreneur's inability to properly plan his activities.

The need for planning is due to a number of factors, namely:

- striving to minimize the uncertainty of the market environment and its negative consequences;
- scale, complexity and scope;
- the growing importance of time, the complexity of economic tasks solved by the enterprise;
- limited financial, material and technical resources and the need for their effective use;
- the need to find an optimal solution to the assigned tasks, taking into account external conditions;
- creation of control bases.

Planning in an enterprise can be of one or another type depending on the characteristic by which it is classified. Signs of classification of planning types:

According to the degree of uncertainty, plans are divided into:

- deterministic systems, that is, with a predictable result;
- probable (stochastic) systems that do not provide full predictability of the result.

According to the temporal orientation of planning ideas, four types of planning are distinguished:

- reactive (aimed only at the past);
- inactive (adapting only to the present);
- preactive (which prefers the future);
- interactive (oriented to the interaction of all the best planning ideas) [2].

According to the planning time period, plans are divided into three types: long-term (10-15 years); medium-term (3-5 years); short-term (1-2 years).

Strategic planning is a vision of the enterprise in the future, its place and role in the economy, as well as the main ways and means of achieving this state. This is a generalized plan based on various forecasts. The period of such consideration is 10-15 years.

On the basis of strategic planning, long-term planning for the next 3-5 years is carried out. In it, all forecasts receive their economic justification and refinement, taking into account the trends in the development of the economic situation for the near future.

Based on these plans, short-term planning is carried out. Its concrete expression is development plans with a period of 1 to 3 years. their feature is that the indicators of the next year are adjusted quarterly, and the indicators of the second and third years - every six months or annually.

Due to the dynamism of the processes taking place in the economic and political life of the country, current planning should be carried out for a period of up to 1 year. It is based on short-term plans and current trends in supply and demand. In it, indicators are set for the year with a breakdown into quarters.

Planning principles determine the nature and content of planned activities at the enterprise, and their observance creates prerequisites for the effective operation of the enterprise and reduces the possibility of negative planning results [3, p. 52].

This is how the main principles of planning can be identified:

The principle of orientation determines the choice and justification of the goals and results of the enterprise's activity. Clearly and carefully defined final goals are the starting point for planning.

The principle of systematicity assumes that planning at the enterprise should have a systemic nature. The main elements of the system are reflected in planning in the categories "coordination" and "integration". Coordination of the planned activities of individual functional divisions is expressed in the fact that the activities of any part of the enterprise cannot be planned effectively, if such planning is not connected with the planned activities of individual units of a given level and that any changes in the plans of one of the divisions must be reflected in the plans of other divisions . The

integration of planning activities assumes that there is diversity in the enterprise regarding separate planning processes and private plans of divisions, but each of the planning subsystems operates based on the overall strategy of the enterprise, and each individual plan is part of the plan of a higher division [4].

The principle of participation means that every employee of the enterprise becomes a participant in planned activities, regardless of the position and the functions performed by him. And it turns out that the planning process should involve all those who are directly affected by it.

The principle of continuity is that the planning process at enterprises must be carried out continuously within the established cycle; developed plans must be made in such a way that changes can be made to them, adapting them to external and internal conditions that are constantly changing.

The principle of accuracy means that any plan must be drawn up taking into account such a degree of accuracy that ensures acceptable production efficiency.

The principle of optimality of formation and use of applied resources. Formation is the provision of an optimal ratio of individual types of resources. And the use of resources by the enterprise should be oriented to the needs, conditions and market conditions, intensification of production, implementation of NTP achievements, maximum full implementation of available reserves, better use of objects and tools, organization of production, etc.

In order to implement the above planning principles in practice, enterprises use a number of planning methods. Planning methods are a set of methods and techniques used in the process of developing plans.

When choosing planning methods, it is necessary to adhere to certain requirements: adequacy to external economic conditions, features of the historical stage of the economy; full account of the profile of the company's activity and diversity in methods and ways of achieving the main goal of entrepreneurship; differences depending on the content of the development plan.

Planning of economic activity is carried out using various methods:

- balance sheet;

- normative;
- economic and statistical;
- program-targeted [5, p. 154].

The content of the balance method consists in identifying the relationship between plan indicators and resources to ensure their implementation.

The content of the normative method is revealed in the fact that various types of norms are used in its development: prices, tariffs, rates, percentages, coefficients.

The economic-statistical method involves the analysis and use of its data for the planned period using: grouped methods, indices, graphs, average values in the relationship.

The program-target method involves a clear definition of the goals and directions of activity of this enterprise. These goals are divided into separate tasks, the deadlines for achieving the goals are determined. Thus, specific plans acquire a target character, act as a set of measures to achieve the set goals.

Business plans that describe all the main aspects of entrepreneurial activity must be drawn up for newly established enterprises or for the implementation of any commercial projects, obtaining a loan or credit.

The transition of the national economy of Ukraine to the market principles of functioning and development necessitates radical changes in the management system, including in the planning of the enterprise's activities.

In the conditions of the former command-administrative system, one of its cornerstones was strict directive planning. The enterprise received tasks from the state planning and management bodies regarding almost the entire set of performance indicators, economic relations (from whom to receive material and technical resources, what to produce and in what quantities, to whom and at what prices to sell products, etc.).

This prevented him from developing optimal plans, making the best decisions based on real local conditions.

In the new conditions of management and the transition to market regulation, the enterprise independently carries out the entire complex of planned work.

Granting independence to the enterprise means not only the refusal of complete top-down regulation of all its activities and granting the enterprise broad rights in defining and implementing the production program, ways of development of productions, motivation of work and responsibility for the final results of business, but also awareness of the importance of continuous study of the market and readiness to market fluctuations. All this should be reflected in the company's activity plans.

The open system of the enterprise as its new quality in market conditions and direct dependence on the interaction of demand and supply determine the need to create a system of planning and management of the enterprise, capable of quickly and effectively responding to market needs.

Fundamentals of planning The planning process should, to the maximum extent, provide for a comprehensive study of the reality, trends, and patterns of development of the planning object and the environment of its activity. The most general scientific basis of planning is the system of objective economic laws and, first of all, the law of supply and demand. The plans of the enterprise must implement the requirements of these laws and take into account the objective results of macro- and microeconomic analysis of the state and development trends of business conditions.

Along with the general principles of management and planning (since the second is a function of the first), there are also specific planning principles, which include target orientation (goal setting), systematicity, continuity, balance, optimal use of resources, adequacy of the object and subject of planning.

The most important principle of planning is the selection and justification of goals (goal setting), the ultimate goal, the results of the enterprise's activities. Clearly and carefully defined final goals are the starting point for planning. In general, five main goals (or their groups) of the enterprise are distinguished:

- economic and economic, determined by the requirements of ensuring the high efficiency of the production system, the release of socially necessary specific products;
- production and technology, which reflects the main
- functional purpose of the enterprise — production of certain products of appropriate quality;

- scientific and technical, i.e. constant acceleration of scientific and technical progress, which is materialized in constant improvement of products and renewal of the technical base of production;
- social — ensuring as fully as possible the needs of the company's employees in the material and spiritual spheres;
- ecological — ensuring the requirement of reproducibility of resources and production of ecologically safe (clean) products.

The priority of one or another goal may change depending on the economic policy of the state, the historical period, the environmental situation in the region and the world, etc. In the conditions of the command-administrative system with its directive planning, the production-technological goals had supremacy.

When transitioning to a market economy, with the appearance of enterprises of various forms of ownership, the elimination of the system of rigid centralized planning, goal-setting at the enterprise becomes the task of its management. The effectiveness and reality of plans largely depends on the degree of implementation of the Systemic Principle.

This principle requires that planning covers all areas of enterprise activity, all trends, changes and feedbacks in its system. A systematic approach should be used to justify and solve planned tasks at any level of management.

With the help of system analysis, it is possible to answer such important questions as: definition of goals and their subordination, comparison of alternative ways and methods of achieving the defined goals, which differ from each other in complexity, terms of implementation, social consequences, etc.

An important issue and prerequisite for the viability of planning is to ensure its continuity.

The principle of continuity means:

- maintaining a continuous planning perspective, forming and periodically changing the planning horizon, which depends on the general socio-political and economic prerequisites, the pace of scientific and technical progress in the industry,

the duration of the influence of management decisions, the degree of predictability of the future;

- mutual agreement of long-, medium- and short-term plans;
- timely adjustment of perspective and current plans, taking into account initial signals about external (region, economy as a whole) and internal (within the enterprise itself) changes in economic conditions [6].

One of the most important requirements for planning decisions is to ensure optimal use of the applied resources. The use of enterprise resources should be based on needs, conditions and market conditions, intensification of production, implementation of achievements of scientific and technical progress, maximally full implementation of available reserves for better use of objects and tools, organization of production, etc.

An important qualitative characteristic of the plan is its balance, i.e. necessary and sufficient Quantitative correspondence between interconnected sections and indicators of the plan. Balance is a determining condition for the validity of plans, the reality of their implementation. Its main manifestation is the correspondence between resource needs and their availability.

Under market conditions, constant variability of the external and internal environment of the enterprise, it is extremely important to create prerequisites for adequate dynamic balance and mobility of production. Even a perfectly balanced plan in the initial period does not guarantee that. in the process of its implementation, disproportions will not arise due to the influence of various factors. The principle of balance also requires the planning of resource provision, readiness for a quick and adequate response to changes in economic conditions.

The principle of the adequacy of the planning system in relation to the object and the conditions of its activity is based on the fact that since the market environment determines the constant variability of the enterprise's products, its production and organizational structure, technologies and production factors, as much as planning methods, indicators and sections of plans, the organization of the process itself

developments should be constantly reviewed, and if necessary, improved or fundamentally new planning methods and procedures should be developed and applied

System of enterprise plans

When planning the activities of enterprises, they develop plans for: various divisions of the enterprise and the general plan; all types of activities or target plans that involve tasks in one direction of work; of different periods of time - long", medium and short-term. Each type of plan has its own peculiarities in the methods and order of its development, different indicators.

In the conditions of the market, the pre-planning of possible development options, the future action of external and internal factors, i.e. Forecasting, is of increasing importance. As a necessary element of the planning system, a tool that allows you to determine (with a certain probability) the future qualitative and quantitative conditions of the enterprise's activity, forecasting is divided into two areas:

- forecasting of the external environment;
- forecasting of internal conditions of activity. The first direction has priority and should include forecasts: economic, scientific and technical, market conditions, and socio-political. Forecasting internal conditions is consistent development of economic, scientific and technical, social and organizational forecasts.

Depending on the duration of the planning period, planning is divided into perspective and current.

Forward-looking planning at the enterprise covers long-term (strategic) and medium-term. Taking into account the planning horizon, a perspective plan is developed with a different level of detail. The long-term plan mainly expresses the company's development strategy, it presents decisions related to the spheres of activity and the choice of its directions.

It is more conceptual in nature and descriptively presents qualitative solutions, and the necessary digital material is used only to justify these solutions. The most important components of the medium-term plan are a detailed chronology of projects, a complete nomenclature of manufactured products, more specific investment and financial indicators.

The medium-term plan is a more detailed strategic plan for the first 5 years of the enterprise's activity. The line between long-term and medium-term plans is very blurred and cannot be clearly established. The "length" of the planning period depends on the degree of certainty of the company's operating conditions, its branch affiliation, the general economic situation in the country, the reliability of primary information, the quality of its analytical processing, etc.

When moving from a long-term to a medium-term plan, interval indicators are replaced by absolutely defined ones, and the indicators themselves are used in a less aggregated form.

Current planning consists in the development of plans at all levels of enterprise management and in all areas of activity, as well as plans for shorter periods (a quarter, a month). A variant of current planning is operational-calendar planning, which is a calendar linking of the production process between structural divisions, taking into account the sequence and meters of the technological process.

The core (determining link) of the company's system of plans is its development strategy, in the development of which the results of the analysis of its environment and the implementation of adopted strategic plans are used. These same results, as well as the chosen strategy, serve as the basis for the development of detailed medium and long-term plans.

Since analytical work and monitoring of changes in the market environment are carried out constantly, there may always be a need to make certain adjustments either in the short-term or in the medium-term plans. There is also a possibility of premature development of a new enterprise strategy.

Planning methods at the enterprise. Enterprise planning is carried out using various methods. When choosing planning methods, it is necessary to take into account certain requirements for them:

- planning methods must: first, be adequate to the external conditions of business, features of various stages of the process of formation and development of market relations;

- most fully take into account the activity profile of the planning object and diversity in the means and ways of achieving the main business goal — increasing profit; thirdly, to differ depending on the type of plan being developed. Most of the known planning methods can be classified according to various features [7, p.33].

The resource-based method of planning, selected by the feature "Starting position for the development of the plan", taking into account the market conditions of business and available resources, can be applied in the case of a monopoly position of the enterprise or in the case of weakly developed competition. With the strengthening of competition, market needs and demand for products (services) become the starting point, the starting point of planning. The enterprise independently carries out goal setting, determines the purpose (goals) of the activity and forms appropriate plans for its (their) achievement.

Depending on the strength of the market power of the enterprise, different principles of determining the final and intermediate values of the planned indicators are applied. With a monopoly position and the absence of a threat from competitors, the company is confident that the development in the future will be carried out while preserving the trends that have developed in the past. Intermediate and final (at the end of the plan period) values of plan indicators are determined by the method of extrapolation — based on the dynamics of these indicators in the past, assuming that the rates and proportions achieved at the time of the development of the plan will be preserved in the future.

That is, in contrast to the offensive movement during extrapolation, the interpolative method involves a reverse movement - from the established goal and the corresponding final value of the planned indicators with the calculation of their intermediate values.

To determine the degree of reasonableness of indicators, it is important to distinguish planning methods by the method of calculating planned tasks.

The sample-statistical (average indicators) method involves the use of actual statistical data for previous years, average values when setting planned indicators. The factor-based method of planning is more justified, according to which the planned

values of the indicators are determined on the basis of calculations of the influence of the most important factors that cause changes in these indicators. Calculations based on individual factors are used, first of all, when planning production efficiency (determining possible growth rates of labor productivity, reducing the cost of production, etc.).

The most accurate is the normative method of planning, the essence of which is that planned indicators are calculated on the basis of progressive norms of resource use, taking into account their changes as a result of the implementation of organizational and technical measures in the planning period. It is clear that the application of this method at the enterprise requires the creation of an appropriate regulatory framework.

Consistency in planning needs with the necessary resources for their satisfaction is ensured using the balance method. Its essence boils down to the development of special balance sheets, in one part of which, with varying degrees of detail, all directions of resource consumption are shown in accordance with needs, and in the second - the sources of receipt of these resources.

In the process of developing the balance sheet, the following main task must be solved: to ensure equality between the specified two parts of the balance sheet. Balance sheets at the enterprise are developed for various types of resources (material, labor, financial). The matrix method of planning is a further development of the balance method and represents the construction of models of relationships between production units and indicators [8].

In modern business conditions, enterprises usually develop not one, but several variants of the plan. The indicators of its individual sections (the most important) should be optimized with the help of economic and mathematical modeling.

Instead of the traditional manual method of planning with the use of the simplest computing tools, more modern ones have been started and are becoming more widespread - mechanized and automated with the use of desktop electronic calculators, personal computers and complex electronic computing machines (complexes). The form of presentation of the calculated indicators of the plans (in the form of tables,

drawings, diagrams, network graphs, etc.) reflects the culture and visibility of one or another method of planning the company's activities.

One of the most important characteristics of the current transformational period is the instability of the political situation in Ukraine, in connection with which the solution to the issue of ensuring the sustainable operation of domestic enterprises and protecting their economic interests becomes quite important, especially in the conditions of fierce competition on the world market.

The real market environment in which domestic business entities have to function is characterized by extreme instability and unpredictability of developments, insufficiently effective economic legislation, and the absence of a developed market infrastructure. These, as well as a number of other economic, financial and social factors, make the stable functioning of Ukrainian enterprises extremely difficult and prevent the formation of effective market relations in the country. Underestimating business planning in market conditions, minimizing it, ignoring or incompetent implementation often lead to unjustified economic losses and, as a result, to bankruptcy [9, p.200].

In order to improve the situation and ensure sustainable development, Ukrainian enterprises need to form a more advanced planning system at enterprises, which could better take into account the uncertainty of the external environment, which will ensure that enterprises achieve a certain global the goals of its development, as well as the search for more effective methods of organization and management in the conditions of constantly changing macroeconomic factors.

Planning is a special form of activity aimed at developing and substantiating the program of economic development of the enterprise and its structural divisions for a certain (calendar) period in accordance with the purpose of its operation and resource provision.

Implementation of the planning system at the enterprise creates the following important advantages:

- makes it possible to prepare for the use of future favorable conditions;
- allows maximum use of competitive advantages enterprises;

- monitors new trends in the economy, engineering and technology and uses them in its activities;
- determines the need for capital and cash;
- allows you to take protective measures against various types of risks in a timely manner;
- determines the methods and ways of accomplishing the set goal based on the available resources;
- makes it possible to make fuller use of innovations in one's activities;
- analyzes the results of the work in order to improve the effectiveness of the goal and adjust plans for the next period;
- prevents erroneous actions and substantiates the economic expediency of the company's development direction;
- stimulates managers to implement their decisions in further work and creates prerequisites for improving their educational training;
- improves the coordination of actions at the enterprise and increases the possibilities of providing it with the necessary information;
- contributes to a more rational distribution of resources;
- improves control at the enterprise.

The purpose of planning is to strive to maximally take into account all internal and external factors (economic, organizational, psychological, sociological and technical) that provide optimal conditions for the development of the enterprise. The first should include the motivation system, the organizational structure of the enterprise, the management style, the technical level of production, the profile of the manufactured products, the level of personnel qualification, and the innovative activity of management. External factors are market conditions, financial, economic and legal systems, socio-economic and political situation of the country, its traditions and general cultural level. Speaking of external factors, it is worth emphasizing the importance of the stability of the system of taxes and credits provided to producers of products. The lack of such stability or the desire to excessively strengthen with the aim

of achieving immediate goals taxes, in addition to other negative consequences, causes the undermining of the economically efficient activities of enterprises.

In the conditions of a market economy, domestic enterprises, planning production, sales and profits, should not rely on a simple extrapolation of the achieved development rates of the enterprise. Traditional long-term planning has been replaced by strategic planning. The main task of strategic planning is the choice of directions and the organization of the company's activities, which allow it to achieve its goals even in the event of unforeseen circumstances that negatively affect its business. The current rate of change and increase in knowledge is so great that strategic planning is the only way to formally forecast future problems and opportunities. It provides senior management with a means of creating a long-term plan. Strategic planning also provides a basis for decision-making. Knowing what the organization wants to achieve helps clarify the most appropriate courses of action. Formal planning helps reduce risk in decision-making. By making well-founded and systematic planning decisions, management reduces the risk of making the wrong decision due to erroneous or unreliable information about the organization's capabilities or the external situation. Planning helps create unity of common purpose within the organization.

Thus, inattention to the study of the market environment leads to the emergence of a crisis situation and the need to make immediate decisions without orientation to prospective development. Based on this planning, it allows the enterprise to model numerous possible changes of the enterprise not only later to choose the best of them, but also to have backup solutions at its personal disposal, ensuring a quick and rational reaction in the event that unforeseen events do not allow following the adopted decision. The main result of the planning system is the determination of goals, strategies and programs, as well as the allocation of resources, which allow the enterprise to meet the uncertain future and influence it most successfully. Business planning has now become the economic basis of market relations of various enterprises and organizations. In the planning process, the necessary balance between the production and consumption of products, the amount of solvent demand for goods and services and the volume of their supply by enterprises is ensured.

Scientifically based planning should create the necessary conditions for the expansion, acceleration and improvement of the efficiency of the implementation of various innovations — product, technological, economic, social and other, aimed at the development of competitive products and making a profit. This should allow in the near future to create highly profitable industrial production, including export-oriented ones.

Planning unites the structural divisions of the enterprise with a common goal, gives all processes unidirectionality and coordination, which allows the most complete and effective use of available resources, comprehensively, qualitatively and as quickly as possible to solve various management tasks.

The transition of the national economy of Ukraine to the market principles of functioning and development necessitates radical changes in the management system, including in the planning of the enterprise's activities.

In the conditions of the former command-administrative system, one of its cornerstones was strict directive planning. The enterprise received tasks from the state planning and management bodies regarding almost the entire set of performance indicators, economic relations (from whom to receive material and technical resources, what to produce and in what quantities, to whom and at what prices to sell products, etc.). This prevented him from developing optimal plans, making the best decisions based on real local conditions.

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Granting independence to the enterprise means not only the refusal of complete top-down regulation of all its activities and granting the enterprise broad rights in defining and implementing the production program, ways of development of productions, motivation of work and responsibility for the final results of business, but also awareness of the importance of continuous study of the market and readiness to market fluctuations.

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interaction of demand and supply determine the need to create a system of planning and management of the enterprise, capable of quickly and effectively responding to market needs.

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Along with the general principles of management and planning (since the second is a function of the first), there are also specific planning principles, which include target orientation (goal setting), systematicity, continuity, balance, optimal use of resources, adequacy of the object and subject of planning.

The most important principle of planning is the selection and justification of goals (goal setting), the ultimate goal, the results of the enterprise's activities. Clearly and carefully defined final goals are the starting point for planning. In general, five main goals (or their groups) of the enterprise are distinguished:

- economic and economic, determined by the requirements of ensuring the high efficiency of the production system, the release of socially necessary specific products;
- production and technology, which reflects the main functional purpose of the enterprise - the production of certain products of appropriate quality;
- scientific and technical, i.e. constant acceleration of scientific and technical progress, which is materialized in constant improvement of products and renewal of the technical base of production;
- social - ensuring the needs of the company's employees as fully as possible in the material and spiritual spheres;
- environmental - ensuring the requirement of reproducibility of resources and production of environmentally safe (clean) products.

The priority of one or another goal may change depending on the economic policy of the state, the historical period, the environmental situation in the region and the world, etc. In the conditions of the command-administrative system with its directive planning, the production-technological goals had supremacy. With the transition to a market economy, with the appearance of enterprises of various forms of ownership, the elimination of the system of rigid centralized planning, goal setting at the enterprise becomes the task of its management.

The effectiveness and reality of plans largely depends on the degree of implementation of the Systemic Principle. This principle requires that planning covers all areas of enterprise activity, all trends, changes and feedbacks in its system.

A systematic approach should be used to justify and solve planned tasks at any level of management. With the help of system analysis, it is possible to answer such important questions as: definition of goals and their subordination, comparison of alternative ways and methods of achieving the defined goals, which differ from each other in complexity, terms of implementation, social consequences, etc.

An important issue and prerequisite for the viability of planning is to ensure its continuity. The principle of continuity means:

- maintaining a continuous planning perspective, forming and periodically changing the planning horizon, which depends on the general socio-political and economic prerequisites, the pace of scientific and technical progress in the industry, the duration of the influence of management decisions, the degree of predictability of the future;
- mutual agreement of long-, medium- and short-term plans;
- timely adjustment of perspective and current plans, taking into account initial signals about external (region, economy as a whole) and internal (within the enterprise itself) changes in economic conditions [10].

One of the most important requirements for planning decisions is to ensure optimal use of the applied resources. The use of the company's resources should be oriented to the needs, conditions and market conditions, the intensification of production, the implementation of the achievements of scientific and technical

progress, the maximally complete realization of the existing reserves of better use of objects and tools, organization of production, etc.

An important qualitative characteristic of the plan is its balance, i.e. necessary and sufficient Quantitative correspondence between interconnected sections and indicators of the plan. Balance is a determining condition for the validity of plans, the reality of their implementation. Its main manifestation is the correspondence between resource needs and their availability.

Under market conditions, constant variability of the external and internal environment of the enterprise, it is extremely important to create prerequisites for adequate dynamic balance and mobility of production. Even a perfectly balanced plan in the initial period does not guarantee that. in the process of its implementation, disproportions will not arise due to the influence of various factors. The principle of balance also requires the planning of resource provision, readiness for a quick and adequate response to changes in economic conditions.

The principle of the adequacy of the planning system in relation to the object and the conditions of its activity is based on the fact that since the market environment determines the constant variability of the enterprise's products, its production and organizational structure, technologies and production factors, as much as planning methods, indicators and sections of plans, the organization of the process itself developments should be constantly reviewed, and if necessary, improved or fundamentally new planning methods and procedures should be developed and applied.

The strategic plan establishes the main goals of the enterprise and ways to achieve them.

At the stage of strategic planning, an investment plan is drawn up, which is based on an innovation plan. Innovation planning is seen as an intermediate stage between strategy planning and detailed investment planning.

The process of making investment decisions is an integral part of strategic planning, which should ensure the coordination of the long-term goals of the enterprise and the use of resources aimed at achieving the goals.

Investments are resources invested in objects of entrepreneurial and other types of activity to obtain profit or social effect.

The need for investments in the implementation of the company's strategy is due to the following reasons:

- restoration of the material and technical base of the enterprise;
- increase in volumes and scales of production and economic activity;
- development of new types of activities;
- improvement of product quality.

The complexity of decision-making when planning investments is due to the following factors:

- various types of investments and the cost of investment projects;
- multiplicity of alternative options of investment projects;
- limited resources;
- the risk associated with making investment decisions;
- the need for the fastest return on investment, etc.

Investment activity is the work of the enterprise regarding the formation and realization of investment resources.

The amount of investment is determined by the value assessment of resources and values that are directed to entrepreneurial activity.

Investments can be implemented in:

- basic production funds (long-term assets);
- intangible assets (know-how);
- materials and equipment (current assets).

Investment activity serves to reproduce capital, the assets of which are used for the production of goods and services.

Investment planning at the enterprise involves making decisions from the following range of problems:

- formation of an enterprise strategy focused on increasing the efficiency of the firm's activities in the long term;

- assessment of the chosen strategy, identification of "bottlenecks" in it, development of a system of measures;
- drawing up a business plan;
- decision-making on sources of funding for business plan activities and free planning of investments.

Plan of organizational and technical development of the enterprise

Organizational and technical development planning is a complex of measures to increase the technical level, organize production and labor management, improve the use of the existing equipment park, create new types of products and carry out scientific research. The plan of organizational and technical development (OTR) can be drawn up for a long-term perspective (in the form of strategic directions, as well as for short periods of time). The organizational and technical development plan drawn up for one year is included as an independent section in the consolidated tactical plan of the enterprise.

Measures included in the tactical plan of organizational and technical development are evaluated from the point of view of their economic or social effectiveness. The economic efficiency of these measures is the basis for the development of a labor and production cost plan. Financing of organizational and technical development plan measures is carried out at the expense of profit (accumulation fund, depreciation deductions and bank loans).

In the case of significant capital expenditures, economic justification in the form of business plans or investment projects is required.

The RTD plan is a list of projects or activities (with the name and project leader, start and end dates, budget, place of implementation and expected results), grouped into the following main sections:

1. Research and design works. This section provides a list of research and design projects that are carried out as part of the enterprise's innovative activities.
2. Improvement of product quality, customer service. This section reflects the long-term and current measures of the enterprise to increase the degree of customer satisfaction with the quality of products and services provided.

3. Increasing technical and technological potential. This section summarizes all technical and technological innovations to be implemented, along with routine measures for repair, modernization, replacement of equipment and equipment.

4. Measures for the protection and improvement of the environment. They include measures to reduce harmful emissions into the atmosphere, reduce the level of land and wastewater pollution, use environmentally safe technologies and equipment, and implement ISO series standards.

5. Implementation of measures on the scientific organization of work. The section contains a list of measures for the implementation of modern methods of workplace organization, improvement of the distribution and cooperation of labor, reduction of the level of manual labor, harmful working conditions, improvement of standardization and payment of labor, including the introduction of reasonable labor norms and standards, improvement of working conditions, including occupational health and safety measures.

6. Improvement of production planning and organization, functional and general corporate enterprise management systems. The section covers directions related to the improvement of the forms and methods of production organization, its specialization, cooperation, and the introduction of modern management tools for functional areas.

7. Introduction of modern information technologies. Reflects the application of software and information technologies in operational and managerial activities.

Targeted complex programs can be drawn up according to individual areas of the organizational and technical development plan. Factors ensuring the economic effect of the implementation of various directions of the organizational and technical development plan:

- creation, development of new and quality improvement of manufactured products;
- introduction of progressive technology, mechanization and automation of production processes;
- improvement of management and production organization;
- improvement of work organization;

- improvement of equipment operation [11].

Measures and the economic effect provided by them depend on the characteristics of the external and internal environments of the enterprise at the time of development of the organizational and technical development plan. Since the tactical plan of organizational and technical development implements the direction of the technical strategy of the enterprise, individual measures are included in the plan as (continued or completion) of reconstruction or technical rearmament started in previous years.

Reconstruction covers all divisions of the enterprise. It includes complete or partial re-equipment of the enterprise or restructuring of production carried out according to a single project (at the same time, the construction of new and expansion of the main workshops is not foreseen, but expansion and construction of new auxiliary and service facilities is possible if necessary).

During the reconstruction, morally and physically worn equipment is replaced.

The main goal of the reconstruction is to change the profile of the enterprise and establish the production of new products on the existing premises.

Technical rearmament is a complex of measures aimed at increasing the technical and economic level of individual production shops and sites based on the introduction of advanced equipment, technology, replacement of physically and morally worn equipment.

The goal of technical rearmament is production intensification.

Intensification of production is the achievement of higher technical and economic results on the operating areas.

Reconstruction and technical rearmament are connected, as a rule, with larger capital investments, and their effectiveness is substantiated by the enterprise's business plan.

Each measure of the organizational and technical development plan is confirmed by calculations of its economic feasibility. In this regard, in the special forms of this plan, a column is provided indicating specific economic results from the implementation of measures: savings in quantity, material costs, cost of production.

These calculations are the basis for developing a plan to increase labor productivity and reduce the cost of production due to the main technical and economic factors of increasing production efficiency.

The planning of the organizational and technical development of the enterprise is carried out in several stages:

- the main tasks for the planned period are determined, a comprehensive analysis of the technical and organizational level of production and economic indicators is carried out, the resources that characterize technical development are specified;
- opportunities for expansion, implementation of the main directions of scientific and technical progress are revealed: improvement of technology and products, application of new technological processes and advanced materials, mechanization and automation of production. Quantitative tasks are determined by the company's divisions regarding technical and organizational development;
- economic calculations are carried out, tenders are organized and consideration of proposals of the company's employees is carried out, selection and technical and economic evaluation of measures are carried out;
- the plans of the enterprise and its divisions are coordinated, documented, approved and implemented.

The main indicators of the technological level of the enterprise are grouped according to the following characteristics:

- the degree of technical equipment of labor (capital equipment of labor, energy equipment of labor);
- the level of progressiveness of technology (the structure of technological processes by labor intensity, the share of new technologies by volume or labor intensity of products, the average age of applied technological processes, the ratio of the use of raw materials and materials);
- technical level of the equipment (productivity, power, reliability, longevity, specific metal capacity, average service life, share of progressive types of equipment in the total amount, share of technically and economically obsolete equipment in the total fleet);

- the level of mechanization and automation of production (degree of coverage of works by mechanized labor, share of the volume of products produced with the help of automated means of labor).

Evaluation of the organizational and technical level of production, its increase after the implementation of the OTR plan, taking into account the impact on the parameters of the enterprise as a whole, is carried out according to a system of indicators that can be divided into the following groups:

Indicators characterizing the scientific and technical level of the enterprise:

- directions of innovative developments;
- availability of scientific and technical resources;
- the specific weight of products, which corresponds to modern technical and technological solutions;
- degree of renewal of products;
- the level of shortening the life cycle of products;
- level of product quality;
- the share of obsolete types of products.

Indicators determining the technical and technological level of production:

- level of automation and mechanization of production;
- coefficient of physical operation of the equipment;
- average age of technological equipment;
- level of progressivity of technological processes;
- average age of technological processes;
- coefficient of technological equipment of production;
- labor empowerment;
- energy availability of labor;
- mechanization of labor;
- coefficient of use of raw materials and materials;
- level of disposal of production waste;
- level of environmental pollution;
- specific weight of ecologically clean products.

Indicators determining the organizational level of production:

- level of production specialization;
- level of production cooperation;
- coefficient of variability of technological equipment;
- order fulfillment time;
- productivity of products;
- time to develop and start production of a new type of product;
- staffing of the company, %;
- specific weight of the main production workers in the total number of all employees of the enterprise, %;
- personnel turnover in one year, %;
- loss of working time, %;
- injury index;
- coefficient (indicator) of proportionality of partial production processes by capacity;
- coefficient of continuity of production processes;
- coefficient of parallelism of production processes;
- coefficient of directness of production processes;
- coefficient of rhythmicity of production processes;
- the level of preparation of production, its maintenance and operational management;
- progressiveness of applied technical means and information technologies in enterprise management [12, p.15].

At the stages of development of new products, when there is no set of technical documentation and regulatory framework, the costs associated with this are determined as forecast values. At the same time, various methods of predictive estimates are used, among which the main ones are parametric methods of calculating the cost of production, which include specific cost, point, correlation, and aggregate methods.

According to the method of specific costs, the cost of new products is calculated as the product of the specific cost of a similar (basic) product, which has already been

mastered by production, and the parameter of the new product. This parameter depends on the type of product and has the greatest influence on the cost price (for example, the power of engines, the carrying capacity of cars).

According to the scoring method, each parameter of the new and basic product is evaluated with a certain number of points (by an expert) of its relative impact on the cost of the product. The cost price of the basic product is divided by the sum of points of all parameters of the product and thus the cost price of one point is found.

With the help of the correlation method, the dependence (linear, stepwise) of the cost of the product on its parameters is established in the form of empirical formulas, which are derived on the basis of the analysis of actual data for a group of similar products.

Calculating the cost of a new product using the aggregate method, the cost of individual parts of a given product (aggregates) is first found, and then — their sum — the cost of a new product, taking into account the costs of installation or assembly. This method of determining the cost of new products is used for complex products.

The cost estimate for production preparation is made according to economic elements. Nomenclature of articles of the cost estimate for the preparation of production of new products (by economic elements):

- material expenses;
- salary expenses;
- deductions for social events;
- depreciation;
- other operating expenses.

The cost estimate for production preparation, summarizing elemental costs, shows their resource structure, which is extremely important for the analysis of the factors of formation and reduction of production costs.

The composition of the articles for calculating the production cost of new products is established by the enterprise.

Nomenclature of cost estimate items for production preparation:

- direct material costs;

- direct labor costs;
- other direct costs;
- total expenditures.

In certain branches of the economy, the nomenclature of costing items deviates from the given one, taking into account the specifics of the preparation of the production of new products.

A characteristic regularity of the period of mastering the production of new products is the presence of increased costs of initial production. This is explained by the high labor intensity of manufacturing new products at the stage of introduction into production. The process of mastering production can be considered finished when the labor intensity or cost price meets the planned.

The transition of the national economy of Ukraine to market principles of functioning necessitates drastic changes in the management system, including in the planning of the enterprise's activities. This problem is especially relevant today, when enterprises independently carry out the entire complex of planned work. The open system of enterprises makes it necessary to create a system of planning and management of the enterprise capable of quickly and effectively responding to market needs.

Each enterprise, starting its activity, is obliged to clearly represent the future need for financial, labor and intellectual resources, the sources of their acquisition, as well as to be able to accurately calculate the effectiveness of the use of available resources in the process of its work. In a market economy, entrepreneurs cannot achieve stable success if they do not clearly and effectively plan their activities, constantly collect and accumulate information about the state of the target markets, the position of their competitors, and about their own prospects and opportunities.

Despite all the diversity of forms of entrepreneurship, there are key provisions that are applied in almost all areas of commercial activity and for various enterprises, which are necessary in order to prepare in time, to avoid potential difficulties and dangers, thereby reducing the risk in achieving the set goals. Development of strategy

and tactics of production and economic activity of the enterprise is the most important task for any business.

The essence of planning is manifested in specifying the development goals of the entire enterprise and each division separately for a certain period; determination of economic tasks, means of achieving them, terms and sequence of implementation; identification of material, labor and financial resources, which are necessary to solve the tasks[13].

In the process of planning, many tasks are solved, the main ones of which are the full and effective use of all resources of the organization; complex, high-quality and quick solution of various management tasks; early determination of the location and reasons for deviations of the values of the object's characteristics from the given ones. Practically the entire system of economic management and regulation of production is based on planning methods. Completion of one stage of work is the beginning of the next stage. It is impossible to connect all stages without the help of planning[14, pp. 223-225].

The planning process allows you to imagine the entire complex of future business operations and prevent undesirable results. Planning is especially important in commercial activities, which require both long-term forecasts and thorough preliminary research that precedes planning. When entering the market, an entrepreneur must realistically imagine the possible results of his activity, critically evaluate his opportunities, correctly divide goals by time, learn to use resources effectively, master modern entrepreneurial tools. After all, the profit may not be received immediately, and the costs will be from the very beginning.

Planning is the process of transforming the company's goals into forecasts and plans, the process of determining priorities, means and methods of achieving them.

In foreign literature, there are a number of definitions of planning that differ from each other, but in essence they are very similar. Several examples of such definitions can be given: planning - "creative thinking of the future" (Adam Planug); planning (in a broad sense) - "formation of management decisions on the basis system preparation, decision-making to determine future events"; "planning means such a decision, which

(along with the corresponding decision-making by the information process) is made in time before the occurrence of these conjunctural events" (Koch, Unternehmensplanung); planning "possible essentially define as a thinking process in which mental predictions and ascertainment produce stages of future activity" (Kosiol, Planung,); "planning is a systematic and methodical process of learning and solving future problems" (Wild, Untehmungsplanung,).

The planning system, according to systems theory, can be considered from two points of view. If planning subjects (managers and developers of plans) and information processing processes are considered elements of the system, then the planning system acts as a goal-oriented multiple set of planning subjects or a goal-oriented multiple set of planning processes, between which there are specific relationships.

If the elements of the system consider the planning results, that is, the information contained in the plans, then the planning system is interpreted as a goal-oriented multiple set of plans, between which there are specific relationships.

The planning process as an expedient activity of people has its own technology, which is a sequence of works performed during the preparation of plans. The planning process consists of the following stages:

1. Determination of planning goals. They become decisive factors when choosing the form and methods of planning.
2. Analysis of the problem. At this stage, the initial situation at the time of drawing up the plan is determined and the final situation is formed.
3. Search for alternatives. At this stage, the best one is selected among the possible solutions to the problem situation, and the necessary actions are developed.
4. Forecasting. At this stage, an idea of the development of the planned situation is formed.
5. Assessment. At this stage, optimal calculations are carried out to choose the best alternative.
6. Making a planning decision. A single planning solution is selected and drawn up[1].

Auxiliary means that provide the planning process are means that allow automating the technological process of developing planning solutions. This includes technical, informational, software, organizational and linguistic support. Complex use of these tools allows you to create an automated system of planned calculations (ASPR).

The construction of the planning system must comply with a number of principles, the main ones of which are: purposefulness, unity and completeness, integration in terms of content in time, flexibility, accuracy.

The principle of unity is that planning should have a systemic character, that is, it means the existence of a set of planning elements and their interrelationships, the presence of a single direction of their development, oriented towards common goals. The elements of planning at the enterprise are individual units included in it and individual components of the planning process. Plans and planning processes, which are at their core, must be integrated with goal orientation, that is, they must be meaningfully connected. Content orientation is achieved by matching the planning system and the orientation structure of the enterprise. Communication between divisions is carried out on the basis of coordination at the horizontal level, that is, at the level of functional divisions (production department, marketing department, etc.). The single direction of planned activity, the common goals of all elements of the enterprise become possible within the framework of the vertical unity of all divisions (for example, enterprise - workshop - team) and their integration.

Coordination of the planned activity of individual functional divisions is expressed in the fact that the planning of any part of the enterprise cannot be carried out effectively if it is not connected with the planned activity of its individual units. In addition, changes in the plans of one of the units must be reflected in the plans of other units [2, pp. 129-135].

The integration of planned activities is expressed in the fact that each of the planning subsystems acts based on the general strategy of the enterprise, a separate plan is part of the plan of a higher division and the enterprise as a whole, and all plans

are not just a collection, a set of documents, but their interconnected and coordinated system.

The planning of the enterprise's economic activity should be based on such principles as target orientation, systematicity, continuity, balance, optimal use of resources, adequacy of the object and subject of planning. However, the most important principle of planning is the choice and justification of the final goal, that is, the results of the enterprise's activities. Clearly and carefully defined goals are the starting point of planning [3, p.56-60].

The result of planning is a plan or a system of plans. When planning activities, enterprises independently develop general plans, target, long-term, medium-term and short-term (current) plans.

In our opinion, operational planning is one of the most important levers of current production management, as it acts as a means of implementing long-, medium- and short-term plans. Operative planning is an important lever of the day-to-day management of the enterprise's production activities.

Necessity of planning the enterprise's activities

Every enterprise, regardless of the scale and type of activity, every entrepreneurial structure in the conditions of market economy deals with planning. The lack of plans is accompanied by erroneous maneuvers, untimely change of orientation, which leads to loss of positions on the market, unstable financial condition, and bankruptcy of enterprises.

Business practice shows that planning creates important advantages for business entities:

- provides preparation for the use of future favorable conditions for the enterprise;
- warns of possible problems;
- stimulates management personnel to implement their decisions in further activities;
- improves the coordination of the actions of the management personnel of the enterprise;

- contributes to the rational use of resources at the enterprise.

Domestic and foreign business experience shows that planning in the enterprise mostly does not provide significant success, which is manifested in the growth of turnover, profit, economic growth (this relationship is observed only in 6 cases out of 100). As a rule, planning begins to be widely used in the period of development, when after rapid growth or a period of formation, problems arise in strengthening the achieved success, ensuring stability. The results of special research conducted by the English planning specialist R. Finn confirm the above thesis and indicate that success is achieved only as a result of long-term experience in planning the company's activities (as a rule, experience that exceeds 2 years).

For Ukrainian business structures, several areas can be singled out, where there is a tangible need for the application of planning.

Newly established enterprises. Active processes of entrepreneurship development lead to the creation of new organizations and enterprises, increased competition between them, bankruptcy and closure of many of them. The activity of newly created entrepreneurial structures is impossible without a scientific justification of the action plan, which is a business plan. It is developed by each business structure during the founding period. This document provides a clear answer to a large number of questions and warns new product manufacturers against possible mistakes and miscalculations. For newly created business structures, the following is being developed:

- marketing flow,
- real competitors are evaluated,
- the development strategy is determined,
- the optimal volume of production is substantiated,
- employee status,
- material resources,
- financial results, etc.

The need for orientation in the current market situation, in determining one's place in the competitive environment, and the desire to predict the future determine the

need to plan each business structure for an adequate state of the market economy. Business planning flexibly combines production and market, financial and technical, internal and external aspects of the enterprise.

Active business structures that carry out restructuring and diversification of production. In the conditions of growing competition, most business structures are forced to constantly take care of improving products, mastering the release of the latest competitive goods and services, which leads to significant structural changes in production. Significant changes in equipment, technology, organization of production, sales of products affect the main parameters of the enterprise. The need to determine them even before the start of major changes in production calls for planning the company's activities in accordance with the conditions that have existed or may exist in the future. The expected activity parameters obtained in the planning process serve as the basis for making appropriate management decisions.

State, including state-owned enterprises. For these enterprises, the planning function is traditional. However, the traditional nature of planning does not provide for its own development goals, analysis and forecasting of the state of the economy depending on changes in the internal and external environments. Therefore, in market conditions, state and state-owned enterprises need to develop experience in planning activities anew.

The modern market makes special demands on enterprises. The complexity and dynamism of the processes taking place on it create new prerequisites for a more serious application of enterprise planning. In addition, the scale and diversity of the company's activities require special attention to the preliminary definition:

- types of activity (production, trade, intermediary, commercial, research, etc.);
- types of products (services);
- sources and amounts of financing;
- technological resources (equipment, materials, energy, fuel, workforce);
- financial results from each type of activity.

The activities of state, state-owned (especially state-owned) enterprises are under constant control and have the support of branch ministries and departments, the

Cabinet of Ministers of Ukraine. Therefore, the planning of their activities is a guarantee of the efficiency of the use of state property, the receipt and distribution of profits, the organization and payment of labor.

Enterprises with part of foreign investments in the statutory fund. Foreign partners, investing certain funds in business activities, seek to have guarantees of their return, appropriate income taking into account the estimated time of its receipt, provision of the smallest economic risk. In addition, depending on the share of property in the statutory fund, they can take a direct part in the management of the enterprise, making management decisions. Most Western investors have considerable experience in business planning. They are reluctant to accept information without proper reasoning and calculations. Therefore, fruitful cooperation with them requires such planning of activities, which is based on principles and methods understood by both parties.

The quality of planning largely depends on the depth of consideration of the principles, their number and effectiveness.

A. Fayol defined four basic principles of planning, calling them general characteristics of a good action program. It is unity, continuity, flexibility and precision. A little later, A. Ansoff substantiated another principle of planning - participation.

The principle of unity (systemicity, holism) assumes that planning at the enterprise has a systemic nature. The economic category "system" is characterized by the presence of a set of elements, the relationship between them, a common direction in development and behavior oriented towards a common goal.

Each business structure can be considered as a complex economic system, the elements of which are separate subdivisions (shops, departments), the relationship between which is carried out on the basis of coordination at the horizontal and vertical levels. The activity of any unit of the business structure cannot be planned effectively if it is not linked with the functioning of other production units. Any changes in the plans of one unit lead to corresponding changes in the planned parameters of the activities of others. So, the main signs of coordination of planning at the enterprise are interconnection and simultaneity in decision-making.

The principle of unity involves the integration of planned activities. Enterprises develop several relatively independent types of plans (plans for the development of new types of products, marketing plans, plans for advertising events, plans for the introduction of new equipment and technology, plans for the social development of the team, thematic plans, etc.). However, each of them should be based on a general strategy and be a constituent element of the general planning system of the enterprise.

The unity of strategic and current plans implies that the structure of current plans and the main components of the company's strategy must coincide; the main goals for the current period should flow from the strategic plan. However, the number of planned indicators, the degree of detailing of goals, the accuracy of calculations in current plans should be more complete and justified. It is known that the shorter the planning horizon (in this case, the planning period), the more indicators are planned. The indicators of the current plans should not contradict the indicators of the strategic plan, they can only be more accurate or adjusted depending on the influence of previously unaccounted factors of the external environment.

The principle of continuity means maintaining a continuous planning perspective, mutual agreement of long-, medium- and short-term planning, timely adjustment of plans taking into account changes in the internal and external environment, in unstable business conditions.

The principle of flexibility provides in the planning process the possibility of adjusting plans in accordance with changes in the internal and external environment.

To implement the principle of flexibility, plans must be developed taking into account the possibility of making changes. Therefore, when compiling them, it is advisable to include reserves, so-called "safety allowances" or "financial cushions".

The principle of accuracy involves taking into account a certain degree of accuracy of calculations and predictions when drawing up plans. The degree of specification and detailing depends on the type of plan and the level of uncertainty of external economic conditions.

Strategic, long-term planning can be limited to defining the main goal and the most general directions of activity, because the amount of necessary information about the future is limited, and the rate of change is very high.

In short-term plans, specificity and detail should be high and mandatory.

The principle of accuracy should ensure the adequacy of planned measures to the socio-economic situation in countries, industries, and territories. It is achieved by taking into account a large number of factors influencing the internal and external environment. This contributes to increasing the accuracy of plans, bringing them closer to real conditions. The market environment determines the constant variability of the company's products, its production and organizational structure, technologies and production factors, which in turn have an impact on planning methods, indicators and the structure of plans, and the organization of the planning process itself. They should be constantly reviewed, and if necessary, fundamentally new planning methods and procedures should be applied.

The principle of participation means that every employee of the enterprise becomes a participant in planning activities regardless of position and functions. Planning based on the principle of participation is called participatory.

The implementation of the principle of participation ensures the prompt exchange of internal production information; transforms the plans of the enterprise into personal plans of each employee, which helps to increase the motivation to work, to create a corporate spirit; causes greater confidence in planning as a real and effective lever of management

Planning specialists recommend supplementing the above-mentioned principles with general economic principles: priority, optimality.

The principle of priority involves the ranking of planning objects according to their importance for the enterprise.

So, if the main goal is to increase the competitiveness of products, and to achieve it, it is necessary to solve a set of tasks related to the improvement of the technical base of production, using new high-quality materials, improving the qualification level of employees. It is impossible to solve all these tasks at the same time due to a lack of

financial resources. In this case, the management of the enterprise determines the priority of the tasks and, depending on the situation in the production, establishes the sequence of their solution.

The priority of one or another goal may change depending on the action of macroeconomic factors - economic policy, environmental situation, state of the national economy, as well as factors operating within the enterprise.

The principle of optimality is related to the alternative and multivariate plans, which involve the development of several alternative options for achieving one goal and choosing the optimal one.

The planning mechanism is a set of means by which planning decisions are made and their implementation is ensured. the planning mechanism reveals the internal model of the process of developing the goals and objectives of the enterprise's functioning and the formation of its functions.

The development of production determines the purpose and main tasks of the operation of the enterprise, which determine the functions of planning and methods of substantiating planning decisions.

In a market economy, an enterprise independently forms an activity program and determines a goal for a certain period.

Goal formation is a process of making planning decisions that anticipates future actions. The purpose of activity of all structural divisions of the enterprise must be coordinated and subordinated to the general purpose.

When forming a goal, it is necessary to take into account external limitations and opportunities, risk appetite. Internal capabilities and limitations are determined by labor, technical, material, and financial resources; external - the nature of the macroenvironment.

The choice and formation of the purpose of the enterprise are carried out on the basis of a detailed analysis and assessment of the markets in which the enterprise operates or will operate; internal factors; patterns and trends in the development of the industry. The analysis provides an assessment of the positive aspects of the enterprise's

functioning in this market environment, as well as an assessment of the possible negative consequences of its activity.

Therefore, market mechanisms of economic regulation do not reject the idea of planning. Most likely, on the contrary, in the conditions of an unstable market situation caused by the dynamism of the external environment in which enterprises operate, the place and importance of planning increases. Any economic decision that is taken under conditions of risk requires careful justification, forecasting both the future result and the conditions for its implementation, which can only be carried out with the help of planning tools and methods.

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