

5. Features of the formation and implementation of the strategy for the development of agricultural enterprises in war and post-war period

In order to ensure long-term functioning in the war and post-war period, it is important to find effective ways of forming enterprise development strategies to obtain competitive advantages. Today, an important task of the management system is to make well-founded, timely and effective management decisions, forecast the activity of the market and the enterprise, and determine the strategic directions of its development.

The processes taking place in Ukraine have demonstrated the imperfection of the mechanism for developing a strategy for the development of enterprises. New challenges that appeared before Ukraine in the war and post-war period give importance to the issue of a comprehensive approach to this process in order to achieve the efficiency of enterprises.

The concept of forming an enterprise development strategy is based on the fundamental works of such scientists as A. Chandler, K. Andus, M. Porter, G. Mintzberg, B. Henderson, S. Shoffler, and others. Among the domestic scientists who were engaged in research in this field of activity, the works of A. Butenko, D. Gorelov, L. Dovgan, P. Klivets, O. Kovtun, O. Sumets, Z. Shershnyova, Ya. Kostetsky, and others should be noted.

The modern stage of economic development requires enterprises to increase the efficiency of production, competitiveness of products and services based on the implementation of achievements of scientific and technical progress, effective forms of management and production management, initiative and executive discipline at each workplace, during each functional operation. The development of a strategy for the development of any enterprise is an integral condition for its successful functioning on the domestic and foreign markets. The issue of justifying strategic directions of development is relevant both for enterprises that are just entering the market and for those that occupy a significant segment of it. Therefore, today enterprises face the task

of ensuring not only survival, but also continuous development, increasing their potential. Achieving the set goal is possible only with a strategic approach to management.

Strategy is an enterprise management plan aimed at strengthening its market position, meeting needs and achieving set goals. Making a strategic choice means connecting business decisions and specific methods of action into a single node. An effective strategy and its timely implementation are signs of perfect enterprise management. An effective strategy is characterized by the following features: occupying a strong position in the market; creation of an enterprise that will be able to work in conditions of risk, strong competition and the presence of internal problems.

M. Meskon, M. Albert and F. Hedouri believe that strategy is a detailed, comprehensive comprehensive plan that should ensure the implementation of the enterprise's mission and the achievement of its goals [18]. B. Karlof notes that strategy is a generalized model of actions necessary for the coordination and distribution of enterprise resources [17]. M. Porter emphasizes that strategy is a way of responding to external opportunities and threats, as well as strengths and weaknesses. The main goal of the strategy is to achieve the advantage of the company over competitors in the long term [19]. G. Hamel points out that strategy is an activity based on the development of the key advantages of the enterprise [16].

A number of domestic economists in their writings define strategy not as a plan of action, but as a long-term, qualitative determination of the path of future behavior of a business entity, whose activities should lead to the achievement of the enterprise's missions set before it. L. Dovgan claims that when defining a strategy, an approach is used, according to which the strategy is created not only to achieve goals and fulfill the mission, but also the main program of the enterprise's functioning in the external environment, work with the activities of competitors, customer satisfaction, realization of the interests of owners and staff, strengthening the positions of enterprises on the market [7, p. 22]. F. Butynets notes that the strategy includes a number of prescriptions necessary for the performance of tasks that the company uses in its actual activity [2, p. 256]. P. Klivets believes that a strategy is a generalized activity program (action

model) aimed at the company achieving the desired stage, goal (market status, socio-economic indicators) thanks to the effective distribution, coordination and use of resources [8, p. 7]. In the opinion of D. Gorelov and S. Bolshenka, strategy is the determination of the perspective orientations of the enterprise's activity based on the assessment of its potential opportunities and forecasting the development of the external environment [5, p. 241]. O. Kovtun defines strategy as long-term, most principled, important instructions, plans, intentions of enterprise management regarding production, income and expenses, capital investments, prices, social protection [9, p. 43]. Z. Shershnyova and S. Oborska note that in modern literature, strategy has two main concepts: as philosophy and organizational management [15].

Based on a unified point of view, strategy is the fundamental basis by which an enterprise can defend its viability. At the same time, the strategy greatly facilitates its adaptation to the changing external environment.

The essence of the strategy, thus, comes down to purposeful management, which allows to achieve a competitive advantage in every type of business in which the enterprise is involved. Therefore, the strategy is aimed at obtaining profit, thus creating the basis for many agreements and social contracts that bind the enterprise to its owners.

Taking into account the conditions of the Ukrainian economy, it is advisable for enterprises to distinguish the main three strategies: development, stabilization and reduction (Table 1).

The strategy of the enterprise is characterized by the formation of a qualitatively new state of the enterprise with the help of various methods and tools. The company's strategy is nothing more than a long-term activity plan developed on the basis of opportunities based on internal norms of tax culture and discipline, taking into account the conditions of the external environment to achieve the defined goals of a qualitatively new state of the company. The proposed definition provides for the formation of internal norms of the company's culture and models of behavior that allow for continuous development.

Table 1 – Types of enterprise strategies

Type of strategy	A subtype of strategy
Development strategy	1. Enterprise expansion strategy. 2. Market expansion strategy. 3. Excellent quality strategy. 4. Strategy for increasing business reputation. 5. Social image strategy. 6. Innovative product development strategy. 7. Strategy of environmental protection and production of goods on alternative energy sources. 8. Strategy for increasing social responsibility and security of employees. 9. Strategy for expansion of foreign markets.
Stabilization strategy	1. Support strategy. 2. Restructuring strategy. 3. Cost reduction strategy. 4. Quality improvement strategy. 5. Strategy of maintaining a stable position.
Reduction strategy	1. Strategy to reduce production. 2. Enterprise reorganization strategy. 3. Liquidation strategy.

Source: compiled by the author for [1; 8; 9]

The task of the company's strategy is not only to achieve goals, but also to counteract economic risks that constantly affect the company's activities. This is explained by the fact that a modern enterprise operates in conditions of extreme turbulence of the external environment and must constantly adapt to its changes.

Therefore, the company's strategy is a clearly formed, complex plan of actions (which are relevant for an individual company, taking into account its internal potential and external environment), which are aimed at achieving positive qualitative changes and counteracting economic risks. In the table 2 shows the basic strategies of the enterprise.

In the conditions of an unstable external environment, in which a large number of risk factors operate, it is very important to ensure the sustainable economic development of the enterprise.

The following are the most important tools for ensuring the sustainable development of the enterprise: an effective system of economic security; information support; financial support; investment policy; marketing policy.

The formation of an enterprise's strategy is a systematic process based on a comprehensive study of the conditions of the enterprise's functioning in a certain industry in order to determine the mission, goals, tasks and main directions of its development. The process of forming an enterprise's strategy is related to monitoring the external environment and a set of factors that influence their development [10].

Table. 2 – Basic strategies of the enterprise

Strategies	Products	Markets	Development
Concentrated growth strategies			
Strengthening positions	Mastered	Mastered	Resegmentation and repositioning
Market development	Mastered	New	Marketing of new markets
Product development	New	Mastered	Innovative developments
Strategies of integrated development			
Reverse vertical integration	Mastered	Mastered	Integration with suppliers
Direct vertical integration	Mastered	Mastered	Integration with merchant providers
Diversified growth strategies			
Centralized diversification	New	Mastered	Expansion of old production to produce a new product
Horizontal diversification	New	Mastered	Development of new technology on old production for a new product
Conglomerate diversification	New	New	New technologies in new production for a new product and a new market
Strategy for improving quality indicators			
The strategy of improving quality indicators due to cost reduction	Mastered	Mastered	Implementation of the cost leadership strategy

Source: compiled by the author for [1; 8; 9; 11]

The factors of the external environment that affect the development of the enterprise include the following:

1. Political and legal factors. Analysis of legal regulation, the level of state support for the development of entrepreneurial activity has a significant impact on the emergence of opportunities and threats to the functioning and development of the enterprise. In view of foreign experience, the formation of state policy for the development of enterprises should be carried out on the principles of long-term stability, legal protection of interests. By correctly combining economic, organizational, legal and other methods, the state is able to stimulate entrepreneurial activity in any branch of the economy. Among the methods of state influence on the development of enterprises and their entrepreneurial activity, the influence of taxation is significant.

2. Economic factors. The general state of the economy, trends in its development change the external environment, according to which enterprises form the strategy and tactics of economic activity. The most important factors that require constant diagnosis

and assessment in the activities of enterprises include: the price of loan capital, the level and pace of inflation, the exchange rate and stability of the conversion of the national currency, the level of solvent demand, the purchasing power of the population, credit rates, etc.

3. Technological factors. The influence of technological factors on the development of enterprises is manifested in the application of innovative technologies in their activities. Through the introduction of innovations, enterprises must solve not only the task of survival, but also ensure the achievement of the priorities of their sustainable development.

4. Social factors. The social component is studied in order to identify the impact on economic activity of such social phenomena as the demographic structure of the population, the level of qualifications of the population, the level of unemployment, the system of social values, mobility of the population, etc.

5. International factors. The main factors that reflect the influence of international processes are: the contractual and legal basis of foreign relations, the conclusion of agreements of an intergovernmental and interagency nature on cooperation, the implementation of the progressive experience of developed countries.

In the process of forming the strategy of enterprises, simultaneously with the factors of the external environment, it is also necessary to take into account the factors of the internal environment. As part of the analysis of the internal environment, it is advisable to study four groups of factors of the internal environment: marketing (the image of the organization, sales methods and the rank of goods (services), prices, marketing systems); financial (cost and profitability of fixed capital, financial stability, state of assets); properties of products (services); personnel (educational level of the team, adaptability, means and working conditions).

The considered factors in relation to one or another enterprise play a different role and may, depending on the circumstances, affect its activity positively, negatively or remain neutral. The combined composition of factors, their variations, priorities and importance depend on the goals of the enterprise, organizational structure, production and commercial relations, as well as on specific situations in which the enterprise may

find itself.

The formation of the company's strategy begins with the analysis of the company's positions, the study of its strengths and weaknesses.

Determining the goal of the enterprise development depends primarily on the vision of the managers of the conceptual changes of the enterprise in the future, the market situation, the further direction of the economic development.

The strategy is formed on the basis of three components. The first is goals, the second is tactics, that is, the way in which these goals will be achieved. The third is step-by-step actions that must be performed within a certain period in order to achieve the specified goals.

Stages of enterprise strategy formation: 1. Analysis of the external environment of the enterprise. 2. Determination of the strengths and weaknesses of the industry. 3. Assessment of the company's current development strategy. 4. Defining the mission of the enterprise. 5. Determination of the purpose and tasks of the enterprise. 6. Generation of alternative strategies. 7. Choosing the most optimal strategy. 8. Development of enterprise strategy. 9. Implementation of the company's strategy. 10. Evaluation of the strategy at the full stage of its implementation. 11. Adjustment of the company's strategy.

The formation of the company's strategy does not end at the stage of its implementation. It is carried out continuously and at subsequent stages in the form of adjusting the strategy in accordance with the identified shortcomings or new conditions for its implementation. In order to ensure the sustainable development of the enterprise in the long term, it is not enough just to form an effective strategy. It is also particularly important to evaluate the company's strategy in order to improve its efficiency in the future. The purpose of evaluating the company's strategy is the formation of resulting information about the development of the company, which corresponds to certain characteristics and is useful for managing the development of the company from the standpoint of making decisions about ensuring or supporting this development. Achieving the goal of the company's strategy requires the performance of separate tasks. All the tasks that need to be solved are divided into two different groups in terms

of content and purpose: organizational and implementation.

Organizational tasks include: choosing a tool (tools) for assessing the development of the enterprise; adjustment of the selected tool by adapting it to the specifics of the company's activity; determination of the necessary primary information needed in the assessment of the development of the enterprise.

Implementation tasks include: organizing the collection of primary information needed in the assessment of the enterprise's development; formation of intermediate and resulting information for evaluating the development of the enterprise; interpretation of the results of the enterprise development assessment and its presentation in a format suitable for making further management decisions.

Solving organizational tasks involves the preparation of instrumental and information bases for evaluating the company's strategy. The tasks of this group do not involve obtaining a final assessment of the enterprise's development.

Organizational tasks are solved once, and in the future their results can be used repeatedly. The selection of evaluation tools and their adjustment (specification of the type of model, calculation of the used coefficients) and determination of primary information should be carried out before the implementation of the evaluation procedure. Implementation tasks can be solved after organizational tasks. They are aimed at forming the resulting assessment of the company's financial strategy.

Implementation tasks are solved multiple times, because such tasks as the collection of primary information, the formation of intermediate and resulting information regarding the assessment of the development of the enterprise, the interpretation of the obtained results are solved repeatedly.

The strategy of agro-industrial complex enterprises is based on the combination of a number of other strategies, namely: production, functional, investment, innovation and marketing, the main of which is the price strategy.

It should be noted that there are two ways to approach the formation of the strategy of agro-industrial complex enterprises: 1. To develop a mechanism for each component of the enterprise's strategy, and then to combine them into a single whole. 2. Apply an integrated approach to the development of the company's strategy.

The first option is longer, as it makes it possible to take into account the maximum number of factors affecting the activities of agro-industrial complex enterprises and to develop a rational strategy. The second option takes less time, but is more difficult to implement, since it is necessary to find a general mechanism for forming a single effective strategy, taking into account the peculiarities of each of its components. If the desired result is achieved, the optimal strategy of the enterprise can be obtained.

First, let's dwell on the formation of the strategy for the development of agro-industrial complex enterprises using the first option. It is necessary to build a mechanism for the development of each component of the strategy of agro-industrial complex enterprises, and then to combine them together.

The first component of the company's strategy is the production strategy. This is a specific type of strategy, as it is not based on the diversification of production, but on the constant improvement of the technical and technological component of its activity, and on which the success of the enterprise depends most. When forming the production strategy of the enterprise, it is advisable to focus on the assessment of the improvement of the technical and technological capabilities of the enterprise and to make a decision about the appropriate level of production capacities that will be involved in its activities for the purpose of its further development.

Stages of formation of the production strategy of agro-industrial complex enterprises: 1. Analysis of global technical and technological achievements in the field. 2. Analysis of the technical and technological level of development of the enterprise. 3. Evaluation of the technical and technological capabilities of the enterprise. 4. Diagnostics of the company's available resources. 5. Evaluation of alternative sources of attracting financial resources to improve the technical and technological equipment of the enterprise. 6. Making a decision on the use of the enterprise's production facilities.

When forming the functional strategy of agro-industrial complex enterprises, special attention should be paid to the correct choice of management methods and methods in order to improve the personnel management system, prevent staff turnover

and rationalize the management structure of enterprises.

Stages of formation of a functional strategy of agro-industrial complex enterprises: 1. Determination of the functional goals of the enterprise. 2. Determination of structural elements of the enterprise. 3. Determination of the components of the enterprise management system. 4. Determination of management principles and regularities. 5. Determination of methods and methods of management activity. 6. Formation of the management structure of the enterprise.

When forming a financial strategy, it is necessary not only to determine the necessary amount of funds for the implementation of modern technological solutions, but also to evaluate the effectiveness of such a project in order to determine the feasibility of investing.

Stages of formation of the financial strategy of agro-industrial complex enterprises: 1. Assessment of the financial state of the enterprise. 2. Determination of the financial results of the enterprise. 3. Determining the amount of additional funds needed to improve the company's activities. 4. Determining the financial results of the enterprise after making investments. 5. Evaluation of the effectiveness of investment and financial activities.

The development of a financial strategy includes an assessment of the expediency of costs for improving the enterprise's activities, which will ensure its uninterrupted economic development. The enterprise cannot function without a planned, gradual and comprehensive assessment of the market, which involves the formation of a marketing strategy.

Stages of formation of a marketing strategy of agro-industrial complex enterprises: 1. Assessment of demand for the company's services on the market. 2. Evaluation of the company's service offerings on the market. 3. Determination of the level of competition of the enterprise in the service market. 4. Determination of competitive advantages of the enterprise. 5. Selection of methods of promotion of goods and services on the market. 6. Choosing the best ways to advertise the company's goods and services. 7. Formation of the pricing policy for the company's goods and services. 8. Evaluation of the effectiveness of the enterprise's marketing activities.

Pricing policy is very important for agro-industrial complex enterprises, therefore the main component of the marketing strategy is the price strategy of the enterprise, which very often determines the entire further course of events both in the middle and beyond.

Stages of formation of the price strategy of agro-industrial complex enterprises:

1. Research of prices on the market of goods and services.
2. Determination of pricing methods on the market.
3. Analysis of the needs of potential consumers of goods and services.
4. Assessment of the solvency of consumers of goods and services.
5. Determination of the amount of production and other expenses of the enterprise.
6. Selection of optimal pricing methods for the company's goods and services.
7. Evaluation of the effectiveness of the enterprise's pricing policy.

Thus, after considering the first version of the enterprise strategy formation mechanism, you can see that the process of developing each component of the strategy is quite time-consuming, requires a lot of time, effort, and even money, since all this work must be performed by specific employees of agribusiness enterprises who need to be paid wages, and since the work is quite voluminous, the remuneration should be appropriate.

On the other hand, while the process of developing one of the components of the company's strategy is being carried out, others may change and the whole mechanism is disrupted. In addition, the long processes of any activity do not contribute to its effectiveness, and therefore, the considered mechanism for the step-by-step formation of an enterprise strategy is imperfect and requires a review and search for other ways of faster and more perfect development of an enterprise strategy.

The environment is constantly changing and requires an immediate response to these changes from the management of enterprises, therefore it is advisable to use an integral mechanism for forming the strategy of agro-industrial complex enterprises. This possibility is provided by the second option of developing this strategy. The integral strategy formation mechanism of agribusiness enterprises shows the importance of the components of this strategy for a specific enterprise. Each of the higher stages forms a strategic environment for the lower level and limits it in some

way. The scheme of the integrated strategy system of agro-industrial complex enterprises is shown in fig. 1.

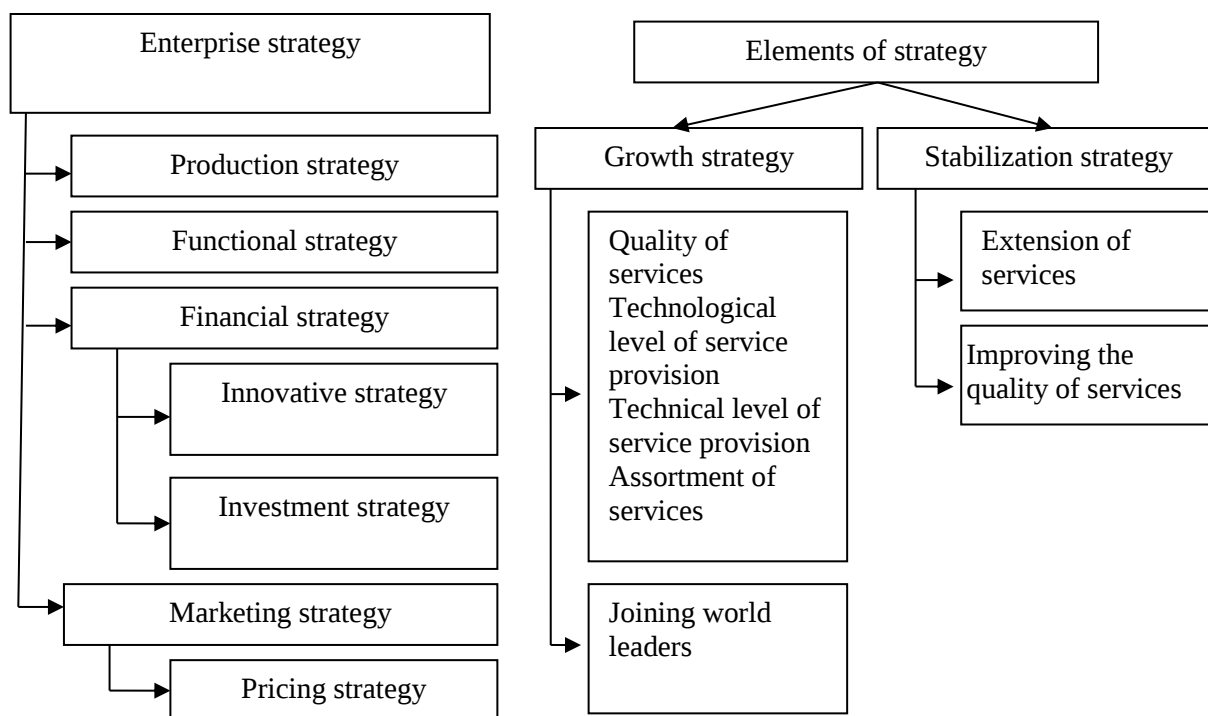


Figure 1 – Integrated system of strategy for the development of agro-industrial complex enterprises

Source: compiled by the author for [11]

Its main elements are the growth strategy, which includes the constant improvement of the process of providing services, thereby ensuring the concentration of the production process, and the expansion of the enterprise's business.

In order to achieve a better result of strategic management, the proposed mechanism contains a comprehensive analysis of the enterprise's activity and a forecast of possible options for the development of the situation. Such an analysis includes an assessment of the external and internal environment of the enterprise (Fig. 2). When assessing the external environment of the enterprise, it is advisable to focus on the diagnostics of the market for goods and services, having analyzed the level of demand and supply of certain goods and services, the range of goods and services, the dynamics of the movement of consumers of certain goods and services, the level of development

of the market for goods and services of agribusiness enterprises in Ukraine, to determine the trends prevailing in the market.

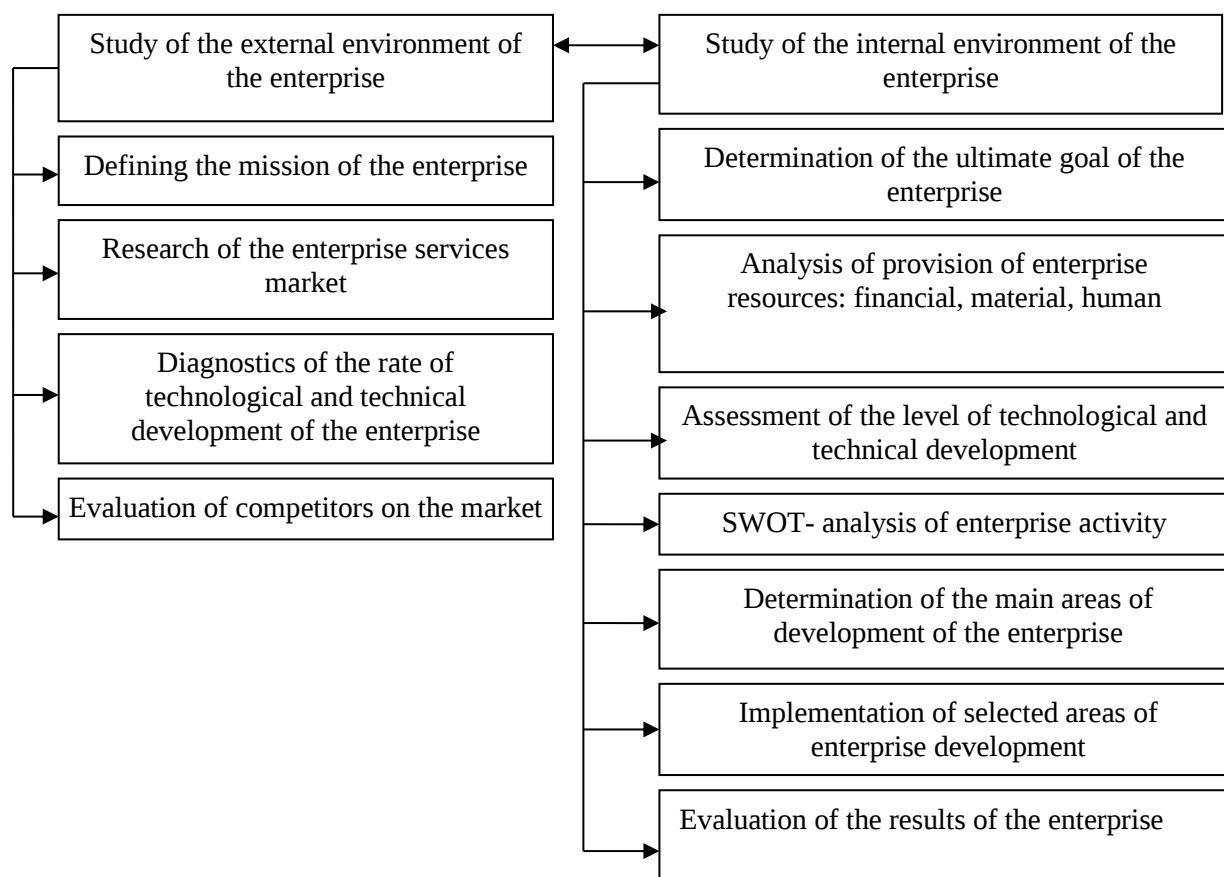


Figure 2 – The strategy formation mechanism of agro-industrial complex enterprises

Source: compiled by the author for [10; 11]

Analysis of the technical and technological state of the activities of agro-industrial complex enterprises should be carried out by the technological department and make its corrections when forming a strategy.

Having assessed the situation on the market of goods and services, it is advisable to analyze the level of competition in this field, namely, to determine the main competitors of the enterprise, to investigate the advantages and weaknesses of its activity, the methods of competitive struggle and the possibility of its further development and strengthening or weakening of the market position. This procedure should be carried out by the company's marketing department and, based on the

analysis, prepare proposals that will be taken into account when developing the company's strategy.

It is impossible to ignore the technical and technological aspect of the activity of agro-industrial complex enterprises, since the final result of the enterprise's activity depends on the level of its development. Studying the external environment of agribusiness enterprises, it is expedient to analyze the level of technical and technological development of the industry in Ukraine, as well as its prospects in the future. This analysis should be carried out by the technological department of agro-industrial complex enterprises and make their suggestions when forming a strategy.

The diagnosis of all the mentioned factors of the external environment must necessarily be consistent with the mission of the enterprise, which must be determined at the beginning of the activity, and in fact at the creation of the enterprise. The mission forms the final goal of the activity, determines the desired results and directs the process of the enterprise's functioning in the desired direction. The mission determines the ways of doing business, the methods of conquering the market, the rules for forming the client base and the image of the enterprise as a whole. Without defining the mission, the further effective functioning of the enterprise is impossible, so this issue should be approached with all responsibility.

Having formulated the mission, assessed the conditions of the enterprise's activity, that is, its external environment, it is possible to proceed to the diagnosis of the internal environment of the enterprise. After defining the mission, it is necessary to formulate the ultimate goal of the enterprise. As a rule, these are interdependent things, but not identical. If the mission is what sets the enterprise apart from others and determines its uniqueness, then the ultimate goal is what the enterprise wants to achieve as a result of its activities. It can be profit, meeting the needs of consumers, conquering the market, providing various services or, on the contrary, providing a small number of unique services for a certain circle of consumers, high quality of the company's services, etc. Having formed the final goal of the enterprise, it will be much easier to determine the priority directions of one's activity and ensure their implementation.

The next stage of the strategy formation mechanism of agro-industrial complex enterprises is the analysis of the resources available to the enterprise, special attention should be paid to the assessment of financial resources, since, first of all, their further development, the implementation of modern technological solutions, the involvement of qualified workers, the purchase of high-quality equipment will depend on their number. If their number is insufficient, it is necessary to consider possible sources of attracting additional funds in order to ensure effective activity and avoid additional problems. Therefore, such sources can be investments or recapitalization of the enterprise. This work should be carried out by the financial and economic and planning departments.

In order to comprehensively evaluate the activities of agricultural enterprises, identify their weaknesses and strengths, opportunities and threats, assess the types and level of risks inherent in it, it is advisable to conduct a SWOT analysis of its activities. It is this method of strategy formation that makes it possible to see the real situation regarding the functioning of the enterprise and, if necessary, to develop the necessary measures for its improvement. Such a task should be assigned to the analytics department.

According to the results of the SWOT analysis, it is possible to develop options for the development of the activities of agro-industrial complex enterprises, taking into account all the factors influencing the process of its functioning, which take place in the external and internal environment. Having a certain range of possible directions of the company's activity, it is advisable to evaluate each of them and choose the most effective ones. Such an assessment can be made using statistical methods, such as correlation analysis, factor analysis and dynamic analysis, or using mathematical modeling methods, which provide an opportunity to investigate the development of events and choose a more rational option. This work should be performed directly by the management of the enterprise [11].

Having chosen the most effective areas of the company's activity, it is necessary to implement them and evaluate the consequences of their implementation. For this purpose, the following indicators can be used: income, profit, level of profitability.

Moreover, these indicators can be determined both for a specific direction or type of activity, and for the enterprise as a whole. The results of such a study will show how effective the company's activities are and how effective the chosen strategy is.

In the case of carrying out all the listed operations and obtaining positive results, we can talk about the formed effective strategy of the enterprise, which contributes to both the social activity of the enterprise, ensuring the needs of consumers in quality goods and services at affordable prices and creating jobs for the population, and economic, – bringing desired financial results.

Formation of the strategy of agro-industrial complex enterprises is impossible without the calculation of the forecast of its main indicators. Indicators of the social component of the strategy: the level of professional training, the level of premiumization of indicators, the effectiveness of social investments. Indicators of the economic component of the strategy: labor productivity, profitability of the enterprise.

The main strategic directions of the development of agro-industrial complex enterprises are: improving the qualifications of employees due to the training of a larger number of personnel; improvement of the employee motivation system; implementation of social projects aimed at improving the welfare of society; increasing the efficiency of the enterprise.

The implementation of the company's strategy causes the emergence of a socio-economic effect.

The social effect is a result that contributes to the development of society by satisfying its needs, and is evaluated mainly by qualitative indicators, for example, improving health, increasing the intellectual coefficient, developing democracy, education, satisfying aesthetic needs, etc. As a rule, the greater the social achievements, the more difficult it is to give them an integral quantitative assessment. The social effect of the activities of agro-industrial complex enterprises can be assessed by the level of supply of goods and services, the level of quality of goods and services, etc.

The social effect reflects the contribution of the activities of agribusiness enterprises to the improvement of the social environment, namely, the improvement of people's quality of life. The social effect of agro-industrial complex enterprises

includes a large number of components, starting from the enterprise itself: ensuring decent wages, career growth, working conditions, a favorable psychological climate in the team, that is, everything related to the implementation of an effective personnel policy of the enterprise. On the other hand, the components of the social effect are the external activities of the enterprise, namely, its social projects, charitable activities, sponsorship, provision of social services.

The more social projects the enterprise implements, the more famous it becomes, the more attractive its activities, the stronger its image, the stronger its position in the competitive environment. All this contributes not only to increasing the social effect, but also has a positive effect on financial activity and its results.

The economic effect is the result obtained as a result of the costs of business development (for example, the introduction of innovative technologies into the enterprise's activities), which makes it possible to increase the level of technical equipment, which contributes to the provision of high-quality goods and services for a certain period. The economic result is evaluated by a system of value indicators and criteria: costs for the purchase and implementation of technological equipment, the amount of investments in activities, costs for marketing activities, the availability of financial resources, the amount of income, the amount of profit, the level of profitability, absolute and relative efficiency of activity.

The economic effect shows the economic benefits of the enterprise, which it can receive as a result of effective economic activity. In addition, there is a close relationship between the components of the economic effect, since it is the expansion of the range of goods and services, the expansion of the level of technical and technological capabilities, the increase of the client base that contributes to the increase in the level of competitiveness and the attraction of investments, and the latter, in turn, to the increase in the profitability of the enterprise. Only in a combination of all components can a high level of economic effect be achieved, which will contribute to increasing the economic development of the enterprise.

The socio-economic effect of the activities of agro-industrial complex enterprises should be understood as the totality of the results of social and economic

activity, which can be evaluated using the following indicators: expenditures on social and economic activities, expenditures on social projects related to environmental protection, charitable activities, expenditures on purchase of high-tech equipment and other resources necessary for running a business, labor costs and personnel development, other production costs; revenue from the provision of goods and services, income, profit, level of profitability, etc. The components of the socio-economic effect of the activities of agro-industrial complex enterprises form their socio-economic development.

Social activity contributes to attracting investments, increasing the client base, increasing the level of competitiveness, and as a result, strengthening positions on the market; the production of quality goods and the provision of quality services has a positive effect on the expansion of the client base, in turn, a high level of technological development contributes to the production of quality goods and the provision of quality services and an increase in the number of consumers, and all this together forms high profits of agro-industrial complex enterprises and is the main reason for their rapid growth socio-economic development.

It is more difficult to estimate the income from social activities, since, as a rule, they have a qualitative expression – these are highly qualified personnel, consumer loyalty, the company's position on the market, its image.

The work of highly qualified personnel can be evaluated in quantitative terms - the size of their remuneration. The position of the company on the market and its image in quantitative terms are more difficult to assess, but it can be done by studying the dynamics of changes in the number of customers of the company after it has held certain social events and the amount of additional funds received by the company after joining the specified consumers.

Of course, the considered indicators, although they will have a quantitative expression, will not be perfect, since all the data will be approximate, but they will give an idea of the level of social activity of agribusiness enterprises and the effect of its implementation.

For a comprehensive assessment of the socio-economic effect of the activities of

agro-industrial complex enterprises, it is advisable to use an integral indicator that will include the main indicators of costs and income from the social and economic activity of the enterprise and, as a result of the calculation, obtain the value of the socio-economic effect. Depending on the value of the obtained indicator, conclusions should be drawn regarding the introduction of changes in the socio-economic activity of the enterprise or, on the contrary, to leave everything as it is and simply maintain it at the existing level. It is advisable to take all data in dynamics in order to better see the trends inherent in the company's activities and correctly take into account their impact in the future.

Let's consider the indicators of the company's activity, which should be included in the integral indicator. As for the costs of the enterprise, they are completely defined. These are material costs, labor costs, social event costs, sales costs, administrative costs, financial costs, depreciation, other costs. Labor costs and costs of social activities should be attributed to social activity costs, all others to economic activity costs. Unfortunately, it is difficult to estimate the costs of charitable and special social projects related to environmental protection, since they are carried out at the expense of net profit, it is advisable to operate with those data that are publicly available.

Regarding performance indicators, in our opinion, it is worth focusing not on the company's profit, but on its income. The company receives its income mainly from two sources: from the provision of services and from the sale of products. As for income from social activities, their quantitative expression can be obtained by calculating the income from the provision of so-called social services.

The effect of social activity or the social effect of agro-industrial complex enterprises is calculated according to the formula:

$$Es = Isa / Esa, \quad (1)$$

where Es – the social effect; Isa – income from social activities, UAH; Esa – expenses for social activities, UAH.

The social effect indicator, like any other coefficient, is better the closer it gets to 1.

To calculate the economic effect of the activities of agro-industrial complex enterprises, we will derive the economic effect formula. It is expedient to include all

expenses, except for labor costs and expenses for social activities, as expenses for economic activity, and as income from economic activity – all income of the enterprise, with the exception of income received as a result of the implementation of so-called social activities. Then we will get:

$$E_e = I_{ea} / C_{ea}, \quad (2)$$

where E_e – економічний ефект; I_{ea} – income from economic activity,, UAH;
 C_{ea} – costs of economic activity, UAH.

The higher the value of the economic effect indicator, the higher the economic efficiency of the enterprise.

As for the socio-economic effect, it can be calculated in two ways: based on the indicators of the total income and total costs of the enterprise, since they all participate in both the social and economic activities of the enterprise. The socio-economic effect of agribusiness enterprises is determined by the formula:

$$E_{se} = I_t / E_g, \quad (3)$$

where E_{se} – socio-economic effect; I_t – total income from the enterprise, UAH;
 E_g – general expenses of the enterpris, UAH.

The indicators obtained as a result of such a calculation do not give a complete picture of the situation at the enterprise. They testify only to the trends taking place in it. According to their value, very generalized recommendations can be given, which in the end will not have a serious impact on the company's activities and will not bring about the desired improvement. This is due to the fact that, like all general indicators, they cannot characterize the situation in detail and depth. The use of the above theoretical and methodological approaches and practical experiences will contribute to the successful formation of the strategy of agribusiness enterprises.

Thus, the strategy of the development of agro-industrial complex enterprises foresees the processes of qualitative changes in which the exploitation of natural resources, directions of investments, the orientation of scientific and technical development, personal development, and institutional changes are interdependent and mutually complementary (integrated) with each other and serve to strengthen the potential for the satisfaction of human needs. needs for necessary agro-food products.

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