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**ЕКОНОМІЧНИЙ ПОТЕНЦІАЛ ПЕРЕРОБНИХ ПІДПРИЄМСТВ АПК:
ОСОБЛИВОСТІ АНАЛІЗУ ТА ОЦІНКИ**

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**PROCESSING AGRICULTURAL BUSINESS ENTERPRISES ECONOMIC POTENTIAL:
ANALYSIS AND EVALUATIONS FEATURES**

***Objective.** The purpose of the article is agribusiness processing enterprises economic potential use study and the peculiarities of its analysis and evaluation in modern conditions.*

***Methods.** In the process of studying the agribusiness processing enterprises and methods for its evaluation economic potential, in the modern conditions, the dialectical method of scientific knowledge, as well as general scientific methods of epistemology: theoretical generalization, comparison, grouping and analysis were used.*

***Results.** In the article, due to the conducted research, the necessity of improving the methods of evaluation and analysis of the efficiency of using the economic potential of processing enterprises of agribusiness of Ukraine in the modern conditions has been identified. The principles, criteria and methods for evaluating the economic potential of the agribusiness processing enterprise have been formed. Depending on the nature of the indicators, the methodical approaches to assessing the economic potential of agribusiness processing enterprises based on quantitative, qualitative or mixed assessments are proposed. The basis of the methods of quantitative evaluation is the calculation of individual valuation indicators according to accounting and management reporting.*

It is proved that such indicators are of value or relative nature and are determined at a certain point in time. It is proposed to attribute volumetric indices, coefficients and indices to such indices. The formed quantitative methods fully meet the task of assessing the economic potential, the degree and effectiveness of its implementation, since its main requirement is the measurability and comparability of the actual and target results. On the basis of comparison of various methodological approaches to the estimation of the economic potential of processing enterprises of agribusiness, the actual vision of the method of estimating the economic potential of processing enterprises of agribusiness was proposed, which will enable to significantly increase the efficiency of sales of the enterprise and increase the competitiveness of its economic potential in comparison with competitors of the domestic market and external competitors in the open markets of the EU.

***Key words:** economic potential of enterprises, processing enterprises agribusiness, resources, capacity building, capacity assessment.*

Formulation of the problem. The agrarian sector of Ukraine, the basic component of which is agriculture, forms food and within certain limits, economic, ecological and energy security, ensures the development of technologically related branches of national economy and creates socio-economic conditions for rural development.

The achievement of the competitiveness of the national economy, where the competitiveness of domestic enterprises' products and services in the domestic and foreign markets plays a special role, is one of the main tasks of economic science. An important element of competitiveness is the innovative development of the economic potential of agribusiness processing enter-

prises, which in recent years have become crucial for the development of agrarian production in a social system based on the knowledge gained and information resources.

The urgency of the chosen topic is due to the need to assess and analyze the effectiveness of using the economic potential of Ukraine in modern conditions, which may be useful for describing the dynamics of the development of processing enterprises, as well as the ability to form an optimal structure of processing enterprises in a regional context. In addition, it is a way to improve the strategic management system for the formation and development of economic potential of agroindustrial enterprises in modern conditions.

Analysis of recent research studies. The question of studying the effectiveness of using economic potential of processing enterprises of agribusiness of Ukraine in modern conditions is considered in the works of domestic scientists such as V. G. Andriyчук, N. S. Krasnokutskaya, I. V. Zablodskaya, Ye. V. Lapin, O. I. Oleksyuk, I. P. Otenko, O. O. Reshetnyak, I. M. Repin, V. V. Rossokha, O. S. Fedonin. However, despite a significant range of practical, methodological, and theoretical studies on this issue, the analysis of literature on this topic revealed the lack of a unified approach to assessing the economic potential of agribusiness processing enterprises, leaving the discussion points for further research. Therefore, there is a need for deep scientific research to find new approaches to assessing the effectiveness of using the economic potential of processing enterprises business.

The objective of the article. The purpose of the article is to assess and analyze the effectiveness of using the economic potential of agribusiness processing enterprises in modern conditions.

Presentation of the main research material. The economic problems of processing enterprises agroindustrial industry and food security were investigated in works of: R. H. Green [1], K. Eicher and J. Staats [2], V. B. Eide [3]. However, despite a significant range of practical, methodological, theoretical studies on this issue, the analysis of literature on this topic, revealed the lack of a unified approach to the assessment of the economic potential of processing enterprises, leaving the discussion points for further research. Therefore, there is a need for deep scientific research to find new approaches and methods for assessing the economic potential of processing enterprises of agroindustrial complex taking into account the established market in the region [4–8].

Agribusiness includes three components: production of agricultural resources, manufacturing industries that produce production facilities and carry out production and technical maintenance (food, tractor and agricultural machinery, mineral fertilizers and chemical plant protection products, etc.), as well as branches of processing of agricultural raw materials into the final consumer products (meat, dairy, flour and cereal, fish, compound feed, food grade, and partly light industry, which is based on the processing of agricultural raw materials.

Modern agribusiness in the country has more than 9050 enterprises for the production of food and other sub-sectors of the industry for the processing of agricultural raw materials. Sugar industry has about 120 sugar factories. The meat processing industry is represented by meat processing plants, which are located mainly in large cities and district centers. There are more than 500 dairy enterprises operating in Ukraine. The liquor industry includes the processing of sunflower seeds, rape, soybeans, linen for the production of oils, margarine, soaps, drying oils.

The agro-industrial complex provides about 25 percent of the gross value added of the country, is one of the main budget-generating sectors of the national economy. In the period from 2008 to 2018, agricultural production grew by almost 55 %, including 90 % in agricultural enterprises. The situation in the agrarian sector creates a number of challenges. Further development of the agrarian sector, which is one of the most important in the Ukrainian economy, requires qualitative transformations capable of ensuring the competitiveness of agricultural production in the domestic and foreign markets and food security of the state.

When gradually assessing the economic potential of processing enterprisesbusiness, attention is focused on the main criteria that determine the ability of the company to solve its main tasks. In this case, the problem is to detail the main criteria that provide a comprehensive assessment of the economic potential of the processing enterprise.

The task of assessing the economic potential of processing enterprises in agribusiness seems particularly relevant in the current unstable environment. The presence of agribusiness enter-

prises with large scale production facilities, equipment and workers, coupled with weak market knowledge and the fierce competition, suggests that processors are weakly using their economic potential. This is reflected in the reduction of sales volumes, the scale of activity and the reduction of workers at processing enterprises in agribusiness.

As a result, agribusiness processing enterprises worsen market positions and intensify difficulties with the continuation of their core business, some of the processing enterprises are bankrupt. This is especially true for the sugar and meat industry.

Obviously, a new concept and, accordingly, a new approach to the assessment and management of the economic potential of agribusiness processing enterprises are needed. The economic potential of the processing enterprise of agribusiness is most often disclosed through a set of characteristics: real opportunities, the amount of resources and reserves, the ability to use the potential, the level and the results of its implementation.

Opportunities and abilities to use the economic potential of the agribusiness processing enterprise can be estimated in absolute terms, while others can be reduced to the evaluation of effectiveness and efficiency. The development of the concept of the formation and development of economic potential of agribusiness processing enterprises should be carried out within the framework of classical approaches to the methodology of knowledge and evaluation. The aspect of structural economic potential of agribusiness processing enterprises is of paramount importance. First of all, this relates to the functional structure of the investigated object.

The use of this approach provides an opportunity to strengthen the target aspect of the activity of the agribusiness processing enterprise and introduce the notion of economic potential of the enterprise for innovative development. The economic potential of agribusiness processing enterprises for innovative development is grouped according to the functions of source management, capabilities, means that can be brought into action and used to achieve the main goals of the processing enterprise — to ensure competitiveness and break-even by type of activity.

Investigation of the economic potential of the agribusiness processing enterprise can be offered in the form of complex, step-by-step and elemental analysis and evaluation. In the complex form of evaluation of the economic potential of agribusiness processing enterprises, all components of the economic potential, integrated into a single indicator, are investigated. The main methods of integration of indicators are expert (rating).

Investigating the methodology for evaluating any phenomena, processes, objects, scientists tend to allocate its structural elements, the consistent definition of which allows you to streamline the process of evaluation itself. First of all, justifies the target orientation of the assessment of the economic potential of the processing enterprise agribusiness, which, in accordance with certain management functions, is used for solving various problems.

So, making decisions on the creation or development of an agribusiness processing enterprise is always linked to the study of the availability of economic potential. In this case, there is an objective need for evaluation, which will aim at determining the magnitude of the current economic potential of agribusiness processing enterprises, its sufficiency to achieve development goals, as well as the nature of its development. The existing gap in the magnitude of the established economic potential of agribusiness processing enterprises and the target strategic potential of the enterprise allows obtaining information on promising directions of formation or reformation of economic potential.

In assessing the economic potential of processing enterprises of agribusiness is conducted with the aim of:

- development of a plan for the development of the processing enterprise of agribusiness;
- improving the management of the processing business of agribusiness;
- determination of the value of securities in the case of buying and selling shares of the processing enterprise of agribusiness in the stock market;
- determination of the value of the processing enterprise in case of its sale;
- restructuring of the processing enterprise;
- determining the creditworthiness of the agribusiness processing enterprise — the conclusion of the insurance contract, in the course of which there is a need to determine the value of assets.

An integral part of the methodology is the principles in respect of which, in the field of evaluating the economic potential of agribusiness processing enterprises, a sufficiently clear scientific position is not formed. Numerous works devoted to assessing the effectiveness of the use of the potential of different levels, contain only methodological methods of evaluation, criteria and system of evaluation indicators and leave behind the study methodological principles.

A logical analysis of the existing and possible principles for assessing the economic potential of processing enterprises in agribusiness allows us to form their system, which is given in Table. 1. The main objective of estimating the economic potential of agribusiness processing enterprises is to increase the reliability and objectivity of the assessment.

The general principles of estimation of economic potential are offered: systematic, coherence, variability, optimality, complexity, adequacy, efficiency.

Table 1 — Principles of evaluation of the formation and realization of economic potential of estimation of economic potential of processing enterprises of agribusiness (developed by the author on the basis of [2–8])

| № | The name of the principle | The content of the principle of evaluation of the economic potential of agribusiness processing enterprises |
|---|----------------------------|--|
| 1 | Continuity and flexibility | Indicates the frequency of evaluation and the ability to make adjustments to the system of evaluation indicators |
| 2 | Systematic | Requires assessment of the formed and realized potential as a complex system of resources, capabilities and competencies that are associated with different forms of communication |
| 3 | Comparison | It is in the construction of such an assessment system that will ensure the comparison of time and space of the magnitude of the existing potential, the result achieved with the available economic potential at the entrance to the system of its transformation |
| 4 | Matching | It is to ensure the adequacy of the assessment of the economic potential — the theory of potential, criteria — the goals of evaluation, indicators — the selected criteria, the results obtained — objective reality |
| 5 | Rationality | Rationality means that mutually exclusive or opposite criteria and indicators can not be applied within a single assessment system |
| 6 | Determinism | Provides feedback on the results of the evaluation and the reasons for them |
| 7 | Complexity | It means taking into account all the elements of the potential, the formation and implementation of which ensures the creation of the enterprise value |
| 8 | Additionality | Provides heterogeneity of the elements of the potential and establishes their mutual influence |

The system principle is based on the following main approaches:

1. Dynamism is that the system approach requires consideration of the objects under study in their development at all stages of the life cycle.

2. The multiplicity of properties consists in the fact that the hierarchy of the structure of the system and its properties generates patterns of different order. Some patterns are inherent in all levels of the hierarchy, namely the whole system. Others belong only to a certain group of levels, the third is inherent only to elements of the same level, and the fourth is only for individual elements of the same level.

3. Multidimensionality, which consists in the fact that any complex object is characterized by a large set of properties, which are grouped into groups (clusters), each of which describes one or another of its features.

4. Multiplicity, which consists in the fact that any object is considered in several aspects, aspects.

5. Hierarchy consists in the fact that the study of complex objects should be based on the idea of the hierarchy of their structure, namely the representation of the placement of parts or elements of the whole in order from the highest to the lowest. The hierarchical structure has not only models of the system's composition, but also the quality properties of these systems and the criteria used to evaluate them.

Recognizing the appropriateness of taking into account the general scientific principles: systematic, consistent, and comprehensive in assessing the potential of the agribusiness processing enterprise, the principles of variability, optimality and efficiency are sufficiently controversial.

The feasibility of developing several variants of the structural elements of the economic potential of agribusiness processing enterprises arises when substantiating the directions of the enterprise development, for which the maximum capacity level is considered as the criterion for choosing an implementation variant in accordance with the principle of optimality. The rejection of the principle of variability automatically violates the logic of application when assessing the economic potential of processing enterprises agribusiness principle of optimality, according to which the priority is considered the variant of the solution that maximizes the combined possibilities of the processing.

In the absence of significant scientific developments on a given problem of particular interest is the study of the principles of scientific knowledge, among which the principles of additionality, rationality, determinism, and conformity are needed. Considering the principle of determinism it is expedient to put forward the following assumptions:

1. The conditions for ensuring certain size, degree and efficiency of realization of economic potential are available structural elements of economic potential, synergistic effects from their interaction in the process of realization of economic potential of estimating the economic potential of processing enterprises of agribusiness, as well as the influence of the environment on the course of this process;

2. The result of the evaluation process is a certain amount, degree or effectiveness of realization of the economic potential of estimating the economic potential of processing enterprises of agribusiness, which was provided in certain circumstances and conditions.

Since the assumptions made do not violate the logic of the capacity assessment process described above, this principle can be considered a methodological basis for evaluation. Moreover, its application will allow for feedback between the evaluation results and the reasons for it, and will also help to establish consistency between them.

The principle of conformity with regard to the assessment of the economic potential of agribusiness processing enterprises is to ensure the adequacy of the assessment — the theory of economic potential, criteria — the objectives of evaluation, indicators — the selected criteria, the results obtained — objective reality, etc.

The principle of additionality means that the reproduction of the integrity of the phenomenon requires application in the field of knowledge of additional concepts. The complexity of the assessment should ensure that all the necessary elements of the potential are taken into account, and additionality — to ensure their heterogeneity, to establish their mutual influence.

The degree of realization of the economic potential of agribusiness processing enterprises is conditioned by the availability and implementation of financial, industrial, labor and innovative potential, each of which creates additional value through direct or indirect contribution to the realization of economic potential. Consequently, the application of the additionality principle in the course of this study will significantly increase the reliability of the results of evaluation, on the one hand, and on the other hand, make it impossible to use the principle of cumulativeity in the assessment of heterogeneous elements.

The principle of rationality means that the opposite criteria can not be applied within the same model. Since this provision directly concerns the justification of any evaluation system, the choice of criteria and indicators for assessing economic potential should be based on the principle of rationality.

Referring to the above-stated goals of assessing the realization of the economic potential of assessing the economic potential of processing enterprises in agribusiness, the key aspect of the measurement process is to determine the correspondence between the results obtained and the desired results, which requires the obligatory consideration of the principle of comparison. The dynamism of the external environment significantly influences the quality assurance of the management functions of the economic potential of the processing enterprise, which, in turn, requires the continuity and flexibility of the evaluation process.

The absence of a unified methodology and the ambiguity of some scientific positions regarding the definition of criteria for assessing the capacity, which makes it expedient to take into account the following recommendations, should be:

- neutral in relation to the investigated process, that is, to provide equal conditions for evaluation;
- to ensure sufficient coverage of the essential features of the phenomenon under study.
- objective and contribute to the evaluation of the studied feature unambiguously;
- adequate, active.

Proceeding from the above-mentioned understanding of the content of the processes of formation and implementation of the potential of the processing enterprise of agribusiness during the evaluation, the following tasks should be solved:

- 1) how consistent the process of implementing the potential with the dynamics of external conditions and processes;
- 2) how effective was the process of creating value through the implementation of the potential of the enterprise;
- 3) what is the value of the current potential of the enterprise and whether it is sufficient for the achievement of the specified goals;
- 4) how balanced the formation of potential elements occurred;
- 5) to what extent the existing potential is realized and whether the value created by the enterprise corresponds to the required (planned, expected, target) level;

According to the defined tasks one can admit that the choice of one criterion will not ensure their solution, because:

- 1) they relate to different processes of managing the potential of processing enterprises and agribusiness,
- 2) some tasks need to be evaluated at the static level and the other part in the time space.

This position requires the simultaneous application of static and dynamic criteria for different purposes of evaluation. The criterion for analysis and evaluation of the formed potential at the static level is traditionally considered its presence, which is integrated in the value of the individual resource elements. Given that the concept of valuation by origin refers to the field of business valuation, it is important to correctly define terminology that should be consistent with the content of different evaluation processes in line with existing approaches in international theory and practice.

So, when it comes to estimating the costs associated with the creation of any object or the definition of its price, then the use of the term «cost» is correct. Based on such positions, the assessment of the formation of economic potential by the criterion of its value should occur in the cost of its creation in the past context or in the future, taking into account the discounting or replacement at a specific date in a state of operation.

The unevenness of the formation of various elements of economic potential in the time space necessitates the study of the nature and interconnection of changes in their magnitude. Therefore, as a criterion for evaluating the existing economic potential of agribusiness processing enterprises from the standpoint of its dynamics, it is proposed to consider the balance of development of structural elements of the potential on the basis of dynamic chains of value estimates.

In this context, the balance allows to determine how justified the formation and development of one or another element of the economic potential of processing enterprises of agribusiness from the point of view of the systemic approach, and therefore its definition is a prerequisite for sustainable growth and development of the processing enterprise of agribusiness above the goals and objectives of the research to realize the potential of the processing enterprise allows offer the following criteria:

- statics — completeness, efficiency and degree of realization of the formed potential;
- dynamics — correspondence of realization of potential of dynamics of market processes.

In particular, this comment concerns the synergistic nature of the results obtained as a result of the implementation of the economic potential of agribusiness processing enterprises as a system of interconnected elements.

Thus, the approach to the selection of criteria for researching the economic potential of agribusiness processing enterprises (Table 2) ensures completeness of its description during its formation and implementation, corresponds to the requirements of objectivity, adequacy, neutrality with regard to the investigated object and the non-contradictory requirements stated above.

Table 2 — Criteria for assessing the potential of a processing enterprise (developed by the author on the basis of [2–8])

| Direction of research | Criterion | Appointment |
|-----------------------|---|---|
| Capacity building | Cost | Provides identification of the existing potential for the costs of its formation |
| | Structure balance | Allows you to determine the proportionality of the cost distribution between the elements of the formed potential |
| | Balance of formation and development | Allows you to study the uniformity of the formation (development) of the potential elements in the time space |
| Capacity development | Completeness | Provides a description of the real participation of the resources of the processing enterprise |
| | Efficiency | Provides a comparison of the achieved result of the implementation of the potential with the cost of its formation |
| | Degree of implementation | Provides a comparison of the achieved and target result of the implementation of the potential |
| | Degree of compliance with market conditions | It provides an idea of the consistency of the results of the implementation of the potential of the processing enterprise with the conditions of functioning and development of factors of the market environment |

Definition of such target benchmarks does not have a standard commonly recognized tool, in connection with which the following requirements for their establishment are proposed:

— target benchmarks can reflect both the actual state of the potential at the time of developing the strategy of the trading company, and have a leading character for a long period of implementation;

— target targets should be determined by the resource and specific elements of the potential;

They must rely on modern approaches to assessing the company's performance and develop Balanced Scorecard's «customers», «internal processes», «training and development of personnel», «finance» or accountability scorecard) in terms of the ratio of contributions and incentives of key stakeholders.

When calculating the requirements for the indicators that can be included in the system for assessing the formation and implementation of a company's potential, from the author's point of view, the following terms and conditions should be taken into account:

1. The nature of the indicators may be cost or relative, which is related to the content of the selected criteria that need to be guided by the principle of comparison to describe the processes of formation and implementation of the potential.

2. Direct connection of indicators with elements of the structure of the potential of the processing enterprise and agribusiness for the purposes of evaluation.

3. Significance of indicators in terms of the ability to make managerial decisions for assessing the processes of formation and implementation of economic potential of the processing enterprise and agribusiness.

4. Information transparency, which requires clarity of sources of information provision, content indicators and economically feasible directions of their changes in time.

The current state of development of the methodological provision of potential assessment is characterized by the absence of a wide range of scientific positions, which is primarily due to the complexity of the potential as a research object and the heterogeneity of its elements. Qualitative assessments require an expert survey or questionnaire for staff and consumers, which, of

course, is characterized by a certain subjectivity and depends on the experience and knowledge of experts or the openness of workers and consumers.

When it comes to assessing the formation of the economic potential of the processing enterprise of agribusiness, expert methods will be useful for characterizing the potential elements due to the manifestation of various abilities and competencies. In assessing the degree of implementation of the potential for such a necessity, one can consider the impossibility of establishing a direct link between the object of evaluation and the measurable result of the implementation of the potential.

Depending on the universality of the application methodological approaches to capacity assessment can be divided into general and specific. Common methods are used to assess the formation and implementation of most of the potential elements. Systematized general methods for assessing the economic potential of processing enterprises are presented in Table. 3

The heterogeneity of the structural elements of the economic potential of agribusiness enterprises necessitates the allocation of a specific methodical toolkit, which requires careful consideration of the peculiarities of assessing the formation and implementation of resource and species potential elements.

The cost estimation of resource potential requires the use of cost-based methods, which in this area require significant development.

Table 3 — General methods of estimating the economic potential of agribusiness processing enterprise (developed by the author on the basis of [4–8])

| № | The name of the method | Brief description of the method of economic potential |
|---|--------------------------------|---|
| 1 | Expert scores and score method | The content refers to the methods of qualitative assessment and provide for the formation of expert judgments on the state of the formation and implementation of economic potential processing business agribusiness with the help of linguistic variables or ball scales. The feasibility of using expert assessments is often associated with the determination of the importance of an element of economic potential during the formation of a generalized indicator. |
| 2 | Method of decomposition | Allows to «show the dependence of the economic potential of the enterprise on its individual components in the form of elementary functional. Moreover, the complexity of the structure of economic potential leads to the expediency of decomposition not only within its basic elements, but also the description of each of them by a set of indicators that ensure completeness of the assessment. |
| 3 | Index method | The content of which consists in determining the relative indicators of the dynamics of changes in the formation and state of realization of economic potential, as well as in quantitative assessment of the factors that influence these changes. Particular importance of this method is obtained when assessing the balance of the formation of economic potential and the relevance of its implementation. |
| 4 | Coefficient method | Actively involved in carrying out an assessment of the implementation of economic potential and involves the use of relative coefficients obtained by comparing absolute indicators that characterize various aspects of the implementation of economic potential of the enterprise. An important role in the application of this method is played by the performance indicators of the processing enterprise. The financial ratios are defined, achievement of a certain level is provided in the process of realization of financial potential. |

The content of the potential of the processing enterprise is the systematic activity of creating value through business processes on the basis of available resources, capabilities and competencies. Moreover, the iterative nature of value creation and its duration in time allows to focus attention on the systematic nature, which provides for the continuous restoration of the cycle of such activities.

These considerations allow formulating the goals of evaluating the implementation of the economic potential of the processing enterprise in terms of the size of the realized potential, the level of conformity of the realized and formed potential, the realized potential to the target priorities of the functioning and development of the processing enterprise, as well as in determining the efficiency of the process of implementation of the potential.

Proceeding from the stated goals, the object of evaluation should either be formed the potential of the processing enterprise in its value, or the realized potential, reflected both in cost indicators and in concrete and measurable results on the created value (Table 4)

Table 4 — Aims of the assessment of the potential of the processing enterprise of the agribusiness enterprise (developed by the author on the basis of [5–8])

| Stages of potential assessment | The purpose of the assessment of the potential |
|--------------------------------|--|
| Capacity building | 1) determination of the value of the formed economic potential; 2) studying the nature of the processes of development of economic potential of the enterprise. |
| Capacity development | 1) determining the level of conformity of the formed and realized potential of the enterprise; 2) the establishment of the level of compliance the realized potential of the determined target priorities of functioning and development of the enterprise; 3) determination of the effectiveness of the implementation of the potential in terms of obtaining the company the necessary results |

An important feature of the classification of methods for assessing the potential is a method of generalizing the results, according to which it is proposed to distinguish three principal methodological approaches:

- 1) on the basis of one estimating indicator;
- 2) simulation of the generalized indicator;
- 3) graph-analytical modeling.

In the first case, for a generalizing conclusion regarding the magnitude of the potential, the degree or effectiveness of its implementation, a separate indicator must be substantiated, which comprehensively reflects the entire spectrum of interconnections between the elements of the potential and the value created by them. Such an indicator exists only hypothetically, since even the market value, which is usually used as a generalized result of the formed or realized potential, is the estimated value and depends on the chosen method and the information provision of the estimate.

The profit indicator is rather a short-term benchmark for activities and does not allow to objectively determine, for example, the degree of implementation of investment potential, the result of which may be distant in time.

Summary. Depending on the nature of the indicators, methodological approaches to assessing economic potential are based on quantitative, qualitative or mixed assessments. The basis of the methods of quantitative evaluation is the calculation of individual valuation indicators according to accounting and management reporting. As a rule, such indicators are of value or relative nature and are determined at a certain point in time, these are volumetric indicators, coefficients or indices. Quantitative methods are fully consistent with the task of assessing the value of resource potential, the degree and effectiveness of its implementation, since its main requirement is the measurability and comparability of the actual and target results. On the basis of comparison of various methodological approaches to the estimation of the economic potential of processing enterprises of agribusiness, the actual vision of the method of estimating the economic potential of processing enterprises of agribusiness was proposed, which will enable to significantly increase the efficiency of sales of the enterprise and increase the competitiveness of its economic potential in comparison with competitors of the domestic market and external competitors in the open markets of the EU.

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Мета. Метою статті є дослідження використання економічного потенціалу переробних підприємств агробізнесу та особливості його аналізу й оцінювання в сучасних умовах.

Методи. У процесі дослідження економічного потенціалу переробних підприємств агробізнесу та методів його оцінки в сучасних умовах використано діалектичний метод наукового пізнання, а також загальнонаукові методи гносеології: теоретичного узагальнення, порівняння, групування та аналізу.

Результати. У статті внаслідок проведеного дослідження виявлено необхідність удосконалення методів оцінювання та аналізу ефективності використання економічного потенціалу переробних підприємств агробізнесу України в сучасних умовах. Сформовано принципи, критерії та методи оцінювання економічного потенціалу переробного підприємства агробізнесу.

Залежно від характеру показників запропоновано методичні підходи до оцінювання економічного потенціалу переробних підприємств агробізнесу, що ґрунтуються на кількісних, якісних або змішаних оцінках. В основі методів кількісної оцінки покладено розрахунок окремих оціночних показників за даними бухгалтерської та управлінської звітності. Доведено, що такі показники мають вартісний або відносний характер і визначаються на певний момент часу. До таких показників запропоновано відносити об'ємні показники, коефіцієнти та індекси. Сформовані кількісні методи певною мірою відповідають завданню оцінки економічного потенціалу, ступеню та ефективності його реалізації, оскільки основною її вимогою є вимірюваність і порівнянність фактичного та цільового результату.

У статті сформовано оптимізаційний підхід до оцінювання використання економічного потенціалу підприємств. Запропоновані методичні підходи до оцінювання економічного потенціалу, що ґрунтуються на кількісних, якісних або змішаних оцінках. На основі порівняння різних методичних підходів до оцінювання використання економічного потенціалу переробних підприємств агробізнесу було запропоноване власне бачення методики оцінювання економічного потенціалу переробних підприємств агробізнесу, що дасть змогу значно підвищити ефективність реалізації продукції підприємства та зростання конкурентоспроможності його економічного потенціалу порівняно з конкурентами внутрішнього ринку та зовнішніми конкурентами в умовах відкритості ринків з ЄС.

Ключові слова: економічний потенціал підприємств, переробні підприємства агробізнесу, ресурси, формування потенціалу, оцінка потенціалу.

Цель. Целью статьи является исследование использования экономического потенциала перерабатывающих предприятий агробизнеса и особенности его анализа и оценки в современных условиях.

Методы. В процессе исследования экономического потенциала перерабатывающих предприятий агробизнеса и методов его оценки в современных условиях использованы диалектический метод научного познания, а также общенаучные методы гносеологии: теоретического обобщения, сравнения, группировки и анализа.

Результаты. В статье в результате проведенного исследования выявлена необходимость совершенствования методов оценки и анализа эффективности использования экономического потенциала перерабатывающих предприятий агробизнеса Украины в современных условиях. Сформированы принципы, критерии и методы оценки экономического потенциала перерабатывающего предприятия агробизнеса.

В зависимости от характера показателей предложены методические подходы к оценке экономического потенциала перерабатывающих предприятий агробизнеса, основанные на количественных, качественных или смешанных оценках. В основе методов количественной оценки положен расчет отдельных оценочных показателей по данным бухгалтерской и управленческой отчетности. Доказано, что такие показатели имеют стоимостный или относительный характер и определяются на определенный момент времени. К таким показателям предложено относить объемные показатели, коэффициенты и индексы. Сформированы количественные методы в полной мере соответствуют задаче оценки экономического потенциала, степени и эффективности его реализации, поскольку основным ее требованием является измеримость и сопоставимость фактического и целевого результата.

В статье сформирован оптимизационный подход к оценке использования экономического потенциала предприятий. Предложенные методические подходы к оценке экономического потенциала, основанные на количественных, качественных или смешанных оценках. На основе сравнения различных методических подходов к оценке использования экономического потенциала перерабатывающих предприятий агробизнеса было предложено собственное видение методики оценки экономического потенциала перерабатывающих предприятий агробизнеса, что позволит значительно повысить эффективность реализации продукции предприятия и рост конкурентоспособности его экономического потенциала по сравнению с конкурентами внутреннего рынка и внешними конкурентами в условиях открытости рынков с ЕС.

Ключевые слова: экономический потенциал предприятий, перерабатывающие предприятия агробизнеса, ресурсы, формирование потенциала, оценка потенциала.

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