

# THE ANALYSIS OF COMMON MISTAKES IN PREPARING A BUSINESS PLAN

© 2016 KUCHINA S. O., KITCHENKO O. M.

UDC 658.012

## Kuchina S. O., Kitchenko O. M. The Analysis of Common Mistakes in Preparing a Business Plan

When writing a business plan, there arise a number of unresolved issues related to its consequent implementation, which is of considerable interest and determines the relevance of the study. The need to develop theoretical and methodological support for drafting business plans has determined a range of issues that require immediate resolution at stages of its development, in particular at the stage of creating a new business ("start up"); the stage of compiling financial documents; the stage of risk assessment and developing strategies to overcome them. Based on the analysis and systematization of the existing definitions, the notion of "business plan" is generalized and a methodological scheme of its building is demonstrated. The comparison of a general structure of a business plan proposed by EBRR and UNIDO is considered and presented. It is found that common mistakes that occur at compiling a business plan include: mistakes associated with evaluation of the demand for products; mistakes at setting prices and choosing a further pricing policy; mistakes associated with underestimation of possible risks arising in the course of the business plan implementation should be mentioned. The obtained results can be applied by heads of enterprises and managers in various spheres of business and at making decisions on forming further strategies of the enterprise development.

**Keywords:** business plan, mistakes, strategy, demand, price, risks.

**Tbl.:** 1. **Formulae:** 1. **Bibl.:** 10.

**Kuchina Svitlana O.** – PhD (Economics), Associate Professor, Associate Professor of the Department of Economics and Marketing, National Technical University «Kharkiv Polytechnic Institute» (2 Kyrychova Str., Kharkiv, 61002, Ukraine)

**E-mail:** s.e.kuchina@gmail.com

**Kitchenko Olena M.** – PhD (Economics), Associate Professor, Associate Professor of the Department of Economics and Marketing, National Technical University «Kharkiv Polytechnic Institute» (2 Kyrychova Str., Kharkiv, 61002, Ukraine)

**E-mail:** lenakitchenko@gmail.com

УДК 658.012

### Кучіна С. Е., Кітченко О. М. Аналіз типових помилок при складанні бізнес-планів

Під час написання бізнес-плану виникає низка невирішених питань, пов'язаних з його реалізацією, що становить значний інтерес та обумовлює актуальність даного дослідження. Необхідність розвитку теоретико-методичного забезпечення формування бізнес-планів визначило коло питань, які потребують негайного вирішення на етапах його розробки, а саме: на етапі створення нового бізнесу («Start Up»); на етапі побудови фінансових документів; на етапі оцінки ризиків та побудови стратегії їх подолання. Метою статті є виявлення типових помилок при складанні бізнес-планів та шляхів їх уникнення. Узагальнено поняття бізнес-плану та надано методологічну схему його побудови. Розглянуто та надано порівняння загальної структури бізнес-плану, яку надають ЄБРР та UNIDO. Встановлено, що до основних помилок під час складання бізнес-плану належать: помилки під час оцінки величини попиту на товар, що виробляється; помилки пов'язані із встановленням ціни та вибором подальшої цінової політики; помилки, пов'язані з недооцінкою можливих ризиків, які виникають в ході реалізації бізнес-плану. Отримані результати досліджень можуть бути застосовані керівниками підприємств та менеджерами в будь-яких сферах бізнесу, а також при прийнятті рішень з формування подальших стратегій розвитку підприємства.

**Ключові слова:** бізнес-план, помилки, стратегія, попит, ціна, ризики.

**Табл.:** 1. **Формул:** 1. **Бібл.:** 10.

**Кучіна Світлана Едуардівна** – кандидат економічних наук, доцент, доцент кафедри економіки і маркетингу, Національний технічний університет «Харківський політехнічний інститут» (вул. Кирпичова, 2, Харків, 61002, Україна)

**E-mail:** s.e.kuchina@gmail.com

**Кітченко Олена Миколаївна** – кандидат економічних наук, доцент, доцент кафедри економіки і маркетингу, Національний технічний університет «Харківський політехнічний інститут» (вул. Кирпичова, 2, Харків, 61002, Україна)

**E-mail:** lenakitchenko@gmail.com

УДК 658.012

### Кучина С. Э., Китченко Е. Н. Анализ типичных ошибок при составлении бизнес-плана

При написании бизнес-плана возникает ряд нерешенных вопросов, связанных с его реализацией, что представляет значительный интерес и обуславливает актуальность данного исследования. Необходимость развития теоретико-методического обеспечения формирования бизнес-планов определило круг вопросов, требующих решения на этапах его разработки, а именно: на этапе создания «Start Up»; на этапе построения финансовых документов; на этапе оценки рисков и построения стратегии их преодоления. Целью статьи является выявление типичных ошибок при составлении бизнес-планов и путей их предотвращения. Обобщенно само понятие бизнес-плана и представлена методологическая схема его построения. Проведено сравнение общей структуры бизнес-плана, которую предоставляют EBRR и UNIDO. Установлено, что к основным ошибкам при составлении бизнес-плана относят: ошибки, связанные с оценкой величины спроса на товар; ошибки, связанные с установлением цены и выбором дальнейшей ценовой политики; ошибки, связанные с недооценкой возможных рисков, возникающих в ходе реализации бизнес-плана. Полученные результаты исследований могут быть применены руководителями предприятий и менеджерами в любых сферах бизнеса, а также при принятии решений по формированию дальнейших стратегий развития предприятия.

**Ключевые слова:** бизнес-план, ошибки, стратегия, спрос, цена, риски.

**Табл.:** 1. **Формул:** 1. **Библ.:** 10.

**Кучина Светлана Эдуардовна** – кандидат экономических наук, доцент, доцент кафедры экономики и маркетинга, Национальный технический университет «Харьковский политехнический институт» (ул. Кирпичева, 2, Харьков, 61002, Украина)

**E-mail:** s.e.kuchina@gmail.com

**Китченко Елена Николаевна** – кандидат экономических наук, доцент, доцент кафедры экономики и маркетинга, Национальный технический университет «Харьковский политехнический институт» (ул. Кирпичева, 2, Харьков, 61002, Украина)

**E-mail:** lenakitchenko@gmail.com

Nowadays the entrepreneurs who start their own business have no longer doubts that their primary task is preparing a business plan. A business plan allows to realize the overall state of affairs at the enterprise and gives an idea of the state to be achieved.

At present the volatile market environment requires that entrepreneurs had a clear understanding that sustainable development can not be achieved without careful planning of the concept of enterprise development. Drafting a business plan enables evaluating opportunities and prospects of the future business in advance. Of course, it is impossible to eliminate all mistakes, but a thoroughly developed business plan helps to minimize them. However, when writing a business plan, there arise a number of unresolved issues related to its development, which is of considerable interest and determines the relevance of this study.

To determine the errors that occur at preparing a business plan, first, it is necessary to study what a potential partner or an investor are to know to implement the business project in life. All sections of the business plan should prove its viability.

**Methodology.** The theoretical basis of the research is objective laws and fundamental principles of the theory of investment, investment management, business planning; scientific works and methodical developments of leading domestic and foreign scientists.

Today there are many scientific works considering a wide range of issues related to business planning at an adequate methodological level. Thus the basis of the research in the mentioned area are works by domestic scientists among which are S. F. Pokropyvnyy, S. M. Sobol, G. O. Shvydanenko, O. G. Derevyanko [1], G. M. Tarasyuk [2], G. V. Osovskaya [3], V. M. Popov, S. I. Lyapunov [4], V. P. Burov, A. L. Lomakin, V. A. Mroshkin [5] as well as foreign specialists: K. Barrow, B. Ford, and others.

The need to elaborate theoretical and methodological guidelines for preparing business plans has defined a range of issues that require immediate resolution at stages of its development, in particular at the stage of creating a new business ("start up"), i.e., choosing the type of activities, products, partners, sources of funding, etc.; the stage of compiling financial documents in view of future revenues and expenses; the stage of assessing risks and developing strategies to overcome them.

The *aim* of the article is to reveal common mistakes in preparing business plans and ways to avoid them, which is achieved through the successive solving of such problems as studying definitions of the notion of "business plan"; identifying a typical structure of a business plan; considering typical mistakes in building basic structural sections of a business plan.

In modern economic literature there are many definitions of the notion of "business plan". In particular, V. M. Popov, S. I. Lyapunov and S. G. Mlodyk define a business plan as a "statement of a line of argument that will convince investors of the project benefits; determination of the degree of viability and future sustainability of an enterprise; prediction of risks in entrepreneurial activities; specification of prospects of a business in the form of a system of quantitative and qualitative indicators of development [4, p. 13]". S. F. Pokropyvnyy, S. M. Sobol, G. O. Shvydanenko assert that it is "a written document setting out the nature of a business idea, ways and means of its implementation and describing market, production, organizational and financial aspects of a future business, and features of its management" [1, p. 6]. G. M. Tarasyuk interprets the notion of "business plan" as "a document that contains a system of related in time and space, consistent with the purpose and resources measures and actions aimed at obtaining maximum profits from the sale of a business idea" [2]. G. V. Osovskaya describes it as "a document that reflects basic ways of solving a problem through its thorough analysis for justification of profitability of the proposed project and attraction of potential contractors, financial partners, and highly qualified experts" [3, p. 24].

On the basis of the analysis, generalization and systematization of the existing definitions, it is possible to define the notion of "business plan" as a document which, for the purpose of approbation of a particular business idea, comprehensively describes the market, production, financial, marketing, organizational and other aspects of its implementation and justifies the expediency of investing in a new business project (or in expanding an existing business) [5, p. 219].

The methodological scheme of developing a business plan consists of principles, methods and information base (*Tbl. 1*).

Table 1

The methodological scheme of a business plan

Methodology of business planning		
Principles	Methods	Information
Unity Continuity Orderliness Consistency Accuracy of documenting Flexibility Optimality Adaptability Comprehensiveness Scientific orientation Forecasting Control Priority of social needs	Theoretical generalization Analysis and synthesis System and comprehensive approach Optimization of target profit Indicative Balance Normative	Financial statements Statistical reporting Marketing researches Normative legal acts Reference materials

Source: based on [6, p. 10].

The classic methodological developments used in the world practice definitely contribute to effectiveness of the process of business planning, but there arises a question as to why a business project that, at first glance, seems successful on paper has a disastrous performance in practice. Mistakes can occur at every stage of preparing a business plan.

The most common international standards in business planning are developed by the European Bank for Reconstruction and Development (EBRD) [7]. In general, the structure of a business plan has the following form:

1. Front page.
  2. Memorandum on Privacy.
  3. Summary.
  4. Description of the enterprise.
    - 4.1. History of the enterprise and its status at the time of creation of the business plan, description of current activities.
    - 4.2. Owners, management staff and employees of the enterprise.
    - 4.3. Current activities.
    - 4.4. Financial status.
    - 4.5. Credits.
  5. Project.
    - 5.1. General information on the project.
    - 5.2. Investment plan for the project.
    - 5.3. Market analysis, competitiveness.
    - 5.4. Description of the production process.
    - 5.5. Financial plan.
    - 5.6. Environmental assessment.
  6. Financing.
    - 6.1. Schedules of receipt and repayment of credits.
    - 6.2. Pledge and surety.
    - 6.3. Equipment and work to be financed by credit funds.
    - 6.4. SWOT-analysis.
    - 6.5. Risks and measures on their mitigation.
  7. Annexes.
- The United Nations Industrial Development Organization (UNIDO) [8] proposes the following structure of a business plan:

1. Summary.
  2. Description of the industry and the enterprise.
  3. Description of services (goods).
  4. Marketing and sales of services (goods).
  5. Production plan.
  6. Organizational plan.
  7. Financial plan.
  8. Assessment of economic efficiency of the project.
  9. Risks and guarantees of the enterprise.
  10. Annexes.
- Having compared the basic parts of these structures, we can identify typical sections of the business plan. These include:
1. Brief description of the project.
  2. Description of goods or services.
  3. Marketing plan.
  4. Production plan.
  5. Organizational plan.

6. Financial plan.
7. Assessment of possible risks.

According to the elaborated structure, each business plan starts with description of the enterprise where the production process will take place. First of all, in this case it is necessary to consider issues related to the constitutive documents, organizational structure, number and qualification of employees, fixed and circulating assets; to analyze the main financial and economic indicators, the state of the market to which the enterprise belongs. Insufficient or poor analysis of these indicators in the future could lead to the enterprise's failure to implement its business plan.

Then it is appropriate to move to describing goods or services to be manufactured. For this purpose it is required to thoroughly consider the following issues: the intended use, area of application, physical parameters, name of the future goods/service; the level of their competitiveness with consideration to similar products manufactured or services provided by competitors; pre- and after-sales services. Particular attention should be paid to the possibility of export and import substitution; availability of all necessary licenses, patents and accompanying documents; terms of delivery and packaging. Be sure to consider issues related to the possibility of privileged taxation. Only after careful consideration of all these matters it is possible to proceed to marketing analysis.

Conducting marketing analysis enables making a decision on feasibility of the business plan implementation. A typical mistake at preparing this section is that the developers can not prove that the goods or services produced within the framework of this project are in a stable demand and can be sold in a competitive market. Therefore, it is necessary to consider the place of the enterprise in the market before and after the implementation of the business plan and prove that its state has considerably improved. Special attention at this stage should be paid to development of the strategy, tactics, methods and tools to create demand and stimulate sales. Certainly, it is important to resolve the issue of the advertising campaign, its scope and funding. After a thorough marketing analysis, costs associated with the advertising company should be calculated, decisions on the possibility of applying stimulus measures should be taken, and bottlenecks related to disposal of products should be identified. If after conducting the analysis the goods can be argued to be competitive and in a stable demand, risks, of course, are present, but they are acceptable and the expenses are minor, then it is expedient to develop a production plan of the project.

The marketing and competitiveness analysis also imply application of SWOT-analysis. This type of analysis provides good results, but the method is too labor-intensive. In addition, for its permanent use it needs a special unit that would collect and analyze information and conduct a constant scanning of internal and external environment of the enterprise. This is an instrument for an integrated analysis. In contrast to it some simpler methods should be used. For example, SNW-analysis can be applied to assess the internal environment.

SNW-analysis is a method that allows determining *S* – strength – strong sides, *N* – neutral – neutral state, *W* – weakness – weak sides of the enterprise. To consider the issue more thoroughly, it is necessary to fill in a matrix consisting of 30 entries, each of which is estimated by a 3-point scale. Here are some of these entries:

1. Enterprise strategy.
2. Business strategy.
3. Organizational strategy.
4. Financial status.
5. Product (competitiveness).
6. Structure of costs.
7. Distribution.
8. Production level.
9. Marketing level.
10. Brand quality.
11. Reputation in the market.
12. R&D, etc.

On the basis of the data obtained after the analysis of the external and internal environment, it becomes possible to build a chain of values. A value chain is a series of business processes implemented by the enterprise to ensure success of their products or services. It is an important element that needs specific consideration in the business plan.

“Financial planning at the enterprise acts as interrelated processes, one of which is determination of the future demand for financial resources required to implement the market strategy chosen by this enterprise; the other one is justification of optimal directions of their involvement” [9, p. 118]. A financial plan as part of a business plan includes calculations of all expenditures and revenues of the future business. Here it is necessary to draw definitive conclusions on profitability or unprofitability of the proposed project. In this section, first, fixed and variable costs of production, personnel costs are determined, then cost calculation and estimate of expenditure on the project are made, funding sources are specified. After that, basic financial documents, such as cash flow statement, statement of profit and loss, budgeted balance sheet can be compiled.

A mistake at conducting financial and economic calculations is that in this section the prices planned to be used in the future are not always stated. These may be the current prices, including or excluding VAT in foreign currency or UAH. The study shows that at the stage of pricing it is advisable to use the following guidelines:

- ✦ taking into account the stage of the product life-cycle;
- ✦ the price should reflect the product quality;
- ✦ the price should be a psychological one, i.e. not to be rounded, because consumers find more attractive the prices like 99 USD rather than 100 UAH;
- ✦ special attention at working with prices should be paid not to using absolute measures of price but its relative measures, for example, UAH/kg; USD/kg;

But mistakes associated with price flexibility can occur here. The most common of them are as follows [5]:

- ✦ the prices are unreasonably high;

- ✦ the change in the price does not take into account the changes in the market in which the business operates, which happens too seldom or vice versa quite often;
- ✦ the price does not correspond to the enterprise image, that is adversely affects the reputation the company and does not contribute to the sale of its products;
- ✦ consumers consider the price for the enterprise products too high.

If it is planned to use the current prices, it is necessary to take into account the inflation rate. One of possible mistakes that can be made is that there should be considered not the average inflation rate in Ukraine, but a specific one in a particular region that was determined on the basis of statistical data for the last six months. To adjust prices with consideration for the inflation rate, there usually used the following formula [5]:

$$L_1 = L_0 \cdot \left( A \cdot \frac{a_1}{a_0} + B \cdot \frac{\bar{c}_1}{\bar{c}_0} + B \cdot \frac{b_1}{b_0} + \Gamma \right), \quad (1)$$

where  $L_1$  – the price of the product at the time of its actual delivery, UAH;

$L_0$  – the price of the product at the time of conclusion of the supply contract;

$A, B, B, \Gamma$  – the share of expenditures on materials, wages, maintenance and operation of equipment, etc. in the price of the product, respectively  $(A + B + B + \Gamma) = 100\%$ ;

$a_1, a_0$  – the expenditures on materials at the time of the actual delivery of products and conclusion of the supply contract, respectively;

$\bar{c}_1, \bar{c}_0$  – the average pay with charges on the payroll at the time of actual supply of products and conclusion of the supply contract respectively;

$b_1, b_0$  – the expenditures on equipment maintenance at the time of actual supply of products and conclusion of the supply contract respectively.

In this case the business plan should state that the price determined by the formula (1) is acceptable for the market in which the enterprise operates, and whether it is necessary to conduct only a partial adjustment to avoid losing the customers.

One of the errors that occur in the course of resolving the issue of pricing is not taking into account the prices of competitors, that is, it is appropriate to consider the nature of the price competition in the market. Sometimes it is necessary to set a minimum price in order to attract attention of customers, or, when working with intermediaries, to establish a minimum price acceptable for the enterprise and refuse taking the goods back in the hope that trade organizations, being guided by demand, will establish the optimal market price themselves. If the enterprise sets a fixed price, often unreasonably high, it takes the risk of failure in sales itself. Also it is possible to establish the price of indifference, at which consumers do not care about which products to purchase, those produced by the enterprise or by its competitors, but it could injure the image of the company.

One of the mistakes at the stage of final determination of the price can be neglecting the development of the system

of discounts. At determining the size of discount, the entrepreneur usually has to take into consideration savings on fixed costs at increase in the production volume, product seasonality, encouraging dealers and purchase of new goods, etc.

“The task of qualitative risk assessment is to determine possible types of risks, evaluate the potential degree of their threat and identify factors affecting their level. Typically, a qualitative analysis of business risk is performed at the stage of business plan development” [10, p. 202]. Risks arising in the course of the business plan implementation are very diverse and even the likelihood of each of them is different, so it is advisable to pay as much attention as possible to most likely risks and damages they can cause to business. Therefore, firstly, it is certainly necessary to identify all possible risks (financial, internal and commercial) and analyze the likelihood of each of them, secondly — to rank them in terms of the likelihood of their occurrence. For this purpose it is suggested to use the indicator of an acceptable risk level, for example, to set this rate at the level of 25% and do not consider the risks that have a lower value of the indicator. Thirdly, depending on the size of future losses, it is necessary to pay due attention to development of measures to minimize them. This can be the use of such strategies as diversification, insurance and risk financing. Of course, each of them has its advantages and disadvantages.

Diversification is the most commonly used strategy to avoid risks. Positive aspects of this strategy include increasing the number of customers, suppliers and in general, expansion of the number of participants of all business process. But all this may lead to growth in organizational and transport costs, which will negatively affect profits.

As for the insurance strategy, it certainly reduces risks of business activities, but considerable costs associated with it should be taken into account. In this connection, in each particular case it is necessary to carefully consider how large the loss from the potential risk would be, if not insured.

Backup strategy is in providing financial, material and information resources. Financial reserves are needed to cover unexpected expenses and created by the allocation of additional funds. Information reserves may include market research, which also require funds. Material reserves are stocks of raw materials and components that cost a great amount of money, and it is necessary to determine their acceptable level, because the existence of reserves, on the one hand, reduces the riskiness of the project and, on the other hand, increases expenditures on it.

If we speak of risks, it is necessary to remember about guarantees to partners and investors, which can have such forms as pledge of assets, bank guarantees, product warranty, authority guarantees, etc.

Only after a thorough analysis of all possible risks and probability of their occurrence, careful consideration of measures to minimize them, development of possible guarantees, it is possible to avoid mistakes associated with ensuring the stability of the future business.

## CONCLUSIONS

Thus, enterprise management under the current crisis market conditions is a very complicated process. At the time

when financial and economic capabilities of enterprises are rapidly becoming not too reliable, the role of strategic planning and management, in particular business plans, as one of the most effective marketing tools and management, is growing. The importance of using a business plan is of no doubt for modern businessmen. The study showed that there is a certain logic and structure that are followed at compiling business plans, though they have certain differences. The analysis identified a number of mistakes that occur when preparing a business plan and should be taken into account for successful operation of a future business. Firstly, mistakes caused by the lack of understanding and studying the demand for the products manufactured. Secondly, those related to assessment of competitiveness of the products and the enterprise as a whole. Thirdly, mistakes that occur in the process of making financial and economic calculations and setting prices. There also should be mentioned mistakes associated with improper assessment of risks that exist or may arise in the future. The study draws attention of enterprises to conducting a more thorough analysis of the procedure of developing a business plan and giving special consideration to the issue. ■

## LITERATURE

1. **Покропивний С. Ф., Соболь С. М., Швиданенко Г. О., Дерев'яно О. Г.** Бізнес-план: технологія розробки та обґрунтування: навч. посіб. Вид. 2-ге, допов. Київ: КНЕУ, 2002. 379 с.
2. **Тарасюк Г. М.** Бізнес-план: розробка, обґрунтування та аналіз: навч. посіб. Київ: Каравела, 2006. 280 с.
3. **Осовська Г. В., Юшкевич О. О., Завадський Й. С.** Економічний словник. Київ: Кондор, 2007. 358 с.
4. **Бизнес-планирование: учебник/под ред. В. М. Попова, С. И. Ляпунова, С. Г. Млодика.** 2-е изд., перераб. и доп. М.: Финансы и статистика, 2009. 816 с.
5. **Буров В. П., Ломакин А. Л., Мрошкин В. А.** Бизнес-план фирмы. Теория и практика: учеб. пособ. М.: ИНФРА-М, 2015. 192 с.
6. **Васильців Т. Г., Качмарик, Я. Д., Блонська В. І., Лупак Р. Л.** Бізнес-планування: навч. посіб. Київ: Знання, 2013. 207 с.
7. **Офіційний сайт ЄБРР.** URL: <http://www.ebrd.com/russian/pages/country/ukraine.shtml>
8. **Стандарты UNIDO для бизнес-плана.** URL: [http://www.forum-investor.com/files/UNIDO\\_standards.pdf](http://www.forum-investor.com/files/UNIDO_standards.pdf)
9. **Мірошник М. В., Сєра І. С.** Фінансове планування як інструмент фінансового менеджменту промислового підприємства. *Вісник Нац. ун-ту «ХП»*. Темат. вип.: Технічний прогрес і ефективність виробництва. 2012. № 4. С. 116–123.
10. **Ларка Л. С., Кушхова Х. Ю.** Якісне оцінювання підприємницьких ризиків при обґрунтуванні господарських рішень // Інформаційні технології: наука, техніка, технологія, освіта, здоров'я: тези доповідей XXIV міжнар. наук.-практ. конф., Ч. III (18–20 травня 2016 р., Харків). Харків: НТУ «ХП», 2016. С. 202.

## REFERENCES

- Biznes-planirovaniye* [Business planning]. Moscow: Finansy i statistika, 2009.
- Burov, V. P., Lomakin, A. L., and Mroshkin, V. A. *Biznes-plan firmy. Teoriya i praktika* [The business plan of the company. Theory and practice]. Moscow: INFRA-M, 2015.
- Larka, L. S., and Kushkhova, Kh. Yu. "Yakisne otsiniuvannya pidpriemnytskykh ryzykiv pry obgruntuvanni hospodarskykh

rishen" [Quality assessment of business risks in the justification of economic decisions]. *Informatsiini tekhnologii: nauka, tekhnika, tekhnologhiia, osvita, zdorov'ia*. Kharkiv: NTU «KhPI», 2016. 202-.

Miroshnyk, M. V., and Siera, I. S. "Finansove planuvannia yak instrument finansovoho menedzhmentu promyslovoho pidpriemstva" [Financial planning as a tool of financial management of industrial enterprises]. *Visnyk NTU "KhPI"*. Tematychnyi vypusk: Tekhnichniy prohres i efektyvnist vyrobnytstva, no. 4 (2012): 116-123.

Ofitsiyni sait IEERR. <http://www.ebrd.com/russian/pages/country/ukraine.shtml>

Osovsk, H. V., Yushkevych, O. O., and Zavadskyi, I. S. *Ekonomichnyi slovnyk* [Dictionary]. Kyiv: Kondor, 2007.

Pokropyvnyi, S. F. et al. *Biznes-plan: tekhnologhiia rozrobky ta obgruntuvannia* [Business plan: technology development and justification]. Kyiv: KNEU, 2002.

"Standarty UNIDO dlya biznes-plana" [Standards UNIDO for business plan]. [http://www.forum-investor.com/files/UNIDO\\_standards.pdf](http://www.forum-investor.com/files/UNIDO_standards.pdf)

Tarasiuk, H. M. *Biznes-plan: rozrobka, obgruntuvannia ta analiz* [Business plan: development, rationale, analysis]. Kyiv: Karavela, 2006.

Vasylytsiv, T. H. et al. *Biznes-planuvannia* [Business planning]. Kyiv: Znannia, 2013.

УДК 338.27

## ДОСЛІДЖЕННЯ СТАНУ СТРАТЕГІЧНИХ ЗНАТЬ ПІДПРИЄМСТВА

© 2016 ПЕРЕПЕЛЮКОВА О. В., КУЛІШ Н. В.

УДК 338.27

### Перепелюкова О. В., Куліш Н. В. Дослідження стану стратегічних знань підприємства

Метою статті є дослідження стану стратегічних знань підприємства. Проаналізовано основні складові системи управління стратегічними знаннями. Визначено характеристики основних трьох взаємопов'язаних компонентів знань: інфраструктура знань, культура знань і технологія знань. Для процесу ефективного управління стратегічними знаннями було визначено процес формування компетенцій працівників, які складають знання підприємства. Було встановлено, що для забезпечення права підприємства володіти, використовувати та розпоряджатися своїм інтелектуальним активом, а також для захисту його від несанкціонованого застосування використовуються різні методи: патентування винаходів, корисних моделей промислових зразків; реєстрація торгових марок; укладання ліцензійних угод; отримання авторських прав. Установлено, що основною метою управління знаннями є формування стратегічного конкурентних переваг організації. Визначено, що головним фактором, що впливає на ефективність використання знань підприємством, є правильно організована система управління ними.

**Ключові слова:** знання, стратегія, управління, підходи, корпоративна система

**Рис.:** 1. **Бібл.:** 8.

**Перепелюкова Олена Василівна** – кандидат економічних наук, викладач кафедри міжнародного бізнесу та економічного аналізу, Харківський національний економічний університет ім. С. Кузнеця (пр. Науки, 9а, Харків, 61166, Україна)

**E-mail:** lena.perelukov@mail.ru

**Куліш Наталія Володимирівна** – аспірантка кафедри міжнародного бізнесу та економічного аналізу, Харківський національний економічний університет ім. С. Кузнеця (пр. Науки, 9а, Харків, 61166, Україна)

УДК 338.27

UDC 338.27

### Перепелюкова Е. В., Кулиш Н. В. Исследование состояния стратегических знаний предприятия

Целью статьи является исследование состояния стратегических знаний предприятия. Проанализированы основные составляющие системы управления стратегическими знаниями. Определены характеристики основных трех взаимосвязанных компонентов знаний: инфраструктура знаний, культура знаний и технология знаний. Для процесса эффективного управления стратегическими знаниями был определен процесс формирования компетенций работников, составляющих знания предприятия. Было установлено, что для обеспечения права предприятия владеть, использовать и распоряжаться своим интеллектуальным активом, а также для защиты от несанкционированного применения используются различные методы: патентование изобретений, полезных моделей промышленных образцов; регистрация торговых марок; заключения лицензионных соглашений; получение авторских прав. Установлено, что основной целью управления знаниями является формирование стратегического конкурентных преимуществ организации. Определено, что главным фактором, влияющим на эффективность использования знаний предприятием, является правильно организованная система управления ими.

**Ключевые слова:** знания, стратегия, управление, подходы, корпоративная система.

**Рис.:** 1. **Библ.:** 8.

**Перепелюкова Елена Васильевна** – кандидат экономических наук, преподаватель кафедры международного бизнеса и экономического анализа, Харьковский национальный экономический университет им. С. Кузнеця (пр. Науки, 9а, Харьков, 61166, Украина)

**E-mail:** lena.perelukov@mail.ru

**Кулиш Наталья Владимировна** – аспирантка кафедры международного бизнеса и экономического анализа, Харьковский национальный экономический университет им. С. Кузнеця (пр. Науки, 9а, Харьков, 61166, Украина)

### Perepelukova O.V., Kulish N. V. Studying the Status of the Strategic Knowledge of Enterprise

The article is concerned with studying the strategic knowledge of enterprise. The main components of the system for strategic knowledge management have been analyzed. Characteristics of three main interrelated components of knowledge have been defined: knowledge infrastructure, knowledge culture, and knowledge technology. Considering the process of efficient management of the strategic knowledge, the process of formation of competences of workers has been determined as such that makes up the knowledge of enterprise. It was found that to ensure the right of enterprise to possess, use and dispose its intellectual asset, as well as for protection against unauthorized use different methods can be applied: patenting of inventions, utility models of the industrial designs; registration of trade marks; licensing agreements; obtaining copyrights. It was found that the main purpose of knowledge management is formation of strategic competitive advantages of organization. It has been determined that the main factor impacting the efficiency of knowledge use by enterprise is the correctly organized system for management of this knowledge.

**Keywords:** knowledge, strategy, management, approaches, corporate system.

**Fig.:** 1. **Bibl.:** 8.

**Perepelukova Olena V.** – PhD (Economics), Lecturer of the Department of International Business and Economic Analysis, Simon Kuznets Kharkiv National University of Economics (9a Nauky Ave., Kharkiv, 61166, Ukraine)

**E-mail:** lena.perelukov@mail.ru

**Kulish Natalia V.** – Postgraduate Student of the Department of International Business and Economic Analysis, Simon Kuznets Kharkiv National University of Economics (9a Nauky Ave., Kharkiv, 61166, Ukraine)