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THE ROLE OF MANAGEMENT DIAGNOSTICS IN ENSURING THE EFFECTIVENESS OF DECISION-MAKING

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Abstract. *The article examines the role of managerial diagnostics as an effective mechanism for supporting the process of managerial decision-making in modern conditions, in particular in the context of the war in Ukraine. The author emphasizes the importance of integrating various types of information for a comprehensive assessment of the enterprise, which allows to justify decisions aimed at improving the efficiency of activities. The article discusses the main methods of management diagnostics, highlights the importance of a systematic approach to diagnostics to reduce risks, optimize resources and create plans for further development. The main contribution of the paper is to adapt the methods of management diagnostics to the conditions of high uncertainty and crisis circumstances characteristic of modern Ukraine. The results of the study contribute to the understanding of how management diagnostics helps enterprises not only to maintain stability, but also to form long-term prospects for successful operation.*

Keywords: *management diagnostics, management decisions, efficiency analysis, financial evaluation, investment decisions, economic analysis, decision justification.*

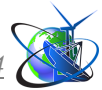
Introduction.

Management diagnostics is an important tool that ensures the effectiveness of management decision-making, especially in times of crisis caused by military operations. The current situation in Ukraine imposes special requirements for an analytical approach to management. The war has created significant challenges for businesses in various sectors of the economy, including disruptions in supply chains, sharply reduced sales markets, a shortage of qualified personnel, and significant uncertainty about the future.

In such circumstances, management diagnostics takes on a new meaning. It becomes a means of analyzing the situation, predicting risks, and formulating plans for an effective way out of the crisis. This is especially important for Ukrainian enterprises that are forced to respond to changes in the functioning of the economy while maintaining their viability.

Main text.

Enterprise management in the modern economic environment is based on the ability to make prompt decisions supported by high-quality information. The information-analytical system is aimed at collecting, processing, and analyzing data to form a comprehensive picture of the enterprise's state, enabling efficient organization of its activities.



Contemporary business conditions are characterized by frequent changes in the external environment, high risks, and the need to adopt new approaches to data analysis. Enterprises that can effectively organize data processing gain the ability to make well-considered decisions, contributing to the achievement of both strategic and tactical goals.

Insufficient attention to the systematization of information, failure to use modern analytical methods, or errors in data selection can lead to negative consequences for managerial activities. Under such conditions, it is crucial to ensure that enterprises are equipped with accurate, timely, and relevant data.

An information-analytical system serves as the foundation for making effective decisions. It enables the analysis of financial indicators, comprehension of statistical data, and the creation of forecasts, allowing enterprise management to plan future activities. Modern technologies for automating data processing significantly reduce the time required for analysis while improving the accuracy of results.

The integration of methods for assessing reports, economic indicators, and the current state of the enterprise is of particular importance. These methods facilitate the development of effective strategies and optimize resource utilization.

A comprehensive system for collecting and analyzing information allows an enterprise to respond more effectively to changes in the market environment. Its development helps reduce costs, identify new opportunities for improving performance, and establish long-term plans.

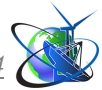
A crucial component of the information-analytical system is managerial diagnostics. It provides an in-depth analysis of the enterprise's state, evaluates the results of past actions, identifies shortcomings, and develops specific measures to improve operations. This enables the enterprise to make well-founded decisions that enhance operational efficiency.

Management diagnostics is a process of systematic data analysis that provides information support for decision-making. It includes three main areas:

1. Predictive analysis allows assessing possible options for future developments, taking into account various scenarios and risks. In times of war, it helps to identify the main areas of development, anticipate market needs and find ways to reduce costs.
2. Operational analysis is aimed at solving specific management tasks in real time.
3. Ongoing analysis helps to evaluate the results of past actions, identify mistakes and achievements, and create a basis for making informed decisions in the future.

Management diagnostics is an important tool for identifying the strengths and weaknesses of an enterprise, analyzing its condition and developing measures for further improvement [2]. It is aimed at in-depth study of business processes and the environment in which the company operates in order to prepare sound management decisions. The main tasks of management diagnostics include

- assessment of the reliability and completeness of information;
- disclosure of the content of the reporting information;
- analysis of economic and financial indicators;



- monitoring of changes in the company's activities.

Management diagnostics provides an opportunity to assess both the current state of the enterprise and its development prospects. It ensures integration of various types of information for a comprehensive assessment of the situation and preparation of informed decisions.

The purpose of management diagnostics is to provide the company's management with complete, reliable and structured information to make informed decisions aimed at optimizing resources, increasing efficiency, ensuring profitability and reducing risks in business activities. It facilitates an in-depth analysis of the relationships between costs, production volumes and profits, allowing you to forecast financial results and develop measures to achieve certain economic goals.

The system of management diagnostics objectives is multifaceted and includes various aspects of the enterprise's activities. The main ones are:

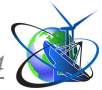
- assessment of the company's market position, including determination of organizational and technical capabilities, analysis of demand for products and assessment of the competitiveness of goods;
- analysis of resource capabilities, which allows to determine ways to effectively use the main factors of production: labor, material resources and personnel;
- forecasting performance results, including assessing possible production results, developing ways to accelerate them and identifying areas for further improvement;
- making decisions on the range and quality of products;
- development of a cost management policy, including monitoring of costs by centers of responsibility, identification of deviations from the planned indicators and implementation of measures to optimize them;
- development of pricing policy;
- analysis of the relationship between sales, costs and profit.

To achieve these goals, management diagnostics solves the following tasks

- 1) assessment of the business situation, including analysis of the current state of the enterprise and its compliance with market conditions;
- 2) identification of factors of influence, which allows to reveal both positive and negative factors affecting the company's activities and identify the causes of existing problems
- 3) preparation of management decisions;
- 4) mobilization of efficiency reserves, which is aimed at finding opportunities to increase the efficiency of resource use and achieve higher financial results [3-5].

Management diagnostics includes a wide range of research areas aimed at forming a holistic view of the company's state. It includes diagnostics of production activities, which analyzes the efficiency of resource use, labor productivity, and production costs, helping to identify problem areas in production processes and identify reserves for their improvement.

Financial diagnostics is aimed at assessing solvency, liquidity, capital structure, as well as identifying risks associated with financial activities and finding ways to minimize them [6].



Investment diagnostics focuses on assessing the feasibility of projects, their payback, and possible risks. Diagnostics of market conditions involves studying the external environment, including changes in demand, the competitive environment, and new opportunities for business expansion, which helps the company respond to the problems of today [7].

Management diagnostics methods are based on the study of the relationships between the main economic indicators: costs, sales of products or services, and profits. The application of these methods allows not only to analyze the current state of the enterprise, but also to predict the results of its activities, taking into account the prospects for market development and assessing the profitability of goods and services. For example, analyzing the relationship between costs, sales, and profits allows us to assess how changes in production processes affect the final financial result [1]. Calculating the break-even sales volume helps determine the minimum level of sales that covers all costs and ensures financial stability. Evaluation of pricing policy is based on the analysis of market conditions and competitors' behavior, which allows for reasonable price changes depending on the market situation.

The methodology for making decisions on the production or purchase of products helps to determine whether it is more profitable for the company to produce goods on its own or to buy from third-party suppliers. Human resources research focuses on assessing staff performance, finding ways to increase productivity, and optimizing labor costs. Analysis of sales markets helps to identify new opportunities for product sales, assess the life cycle of goods and take into account the dynamics of demand. Investment efficiency forecasting helps to assess the payback of projects, expected profits, and risks. Analysis of leasing operations allows us to assess the feasibility of their use in the conditions of a particular enterprise.

The application of these methods in practice makes it possible to solve important tasks, in particular, to determine the level of income, assess the efficiency of economic activity and forecast financial results. This allows the company to make informed decisions that help optimize processes and improve economic results [5].

In addition to the classical methods, statistical, graphical and economic-mathematical approaches are actively used. They make it possible to study the company's activities in more detail, providing a comprehensive analysis for making decisions that meet the current conditions.

Conclusions.

Thus, management diagnostics is a versatile tool that enables companies to manage effectively even in difficult conditions. It combines the analysis of the current state with forecasting prospects, integrating various types of information to obtain an objective assessment of the situation. This allows us to identify problem areas, find reserves, and formulate reasonable solutions to improve performance.

In the context of the war in Ukraine, management diagnostics helps companies to use resources efficiently, reduce the impact of external threats, determine the feasibility of investments and develop measures to improve productivity. It also allows to analyze previous mistakes and formulate plans for further recovery and development.



The comprehensive nature of management diagnostics allows management to make decisions aimed at optimizing costs, increasing profitability and improving the financial condition of the enterprise. Its systematic use helps to create conditions for long-term development and stable operation even in extremely difficult circumstances.

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