

The financial plan contains information on the following ratios:

- return on assets;
- EBITDA margin;
- return on equity;
- profitability of activity;
- capital investments.

Information on the profitability of labor resources can be singled out. This ratio is not defined by the Regulation (standard) of accounting, but it is quite important. It allows you to assess the optimality of staff, the need to reduce or select staff. It is calculated as the net financial result divided by 12 (number of months per year) divided by the average number of employees (full-time employees, external part-time employees and employees working under civil law contracts) divided by the average monthly labor costs per employee and multiplied by 100%. In short, this indicator allows you to estimate how much profit (loss) each employee brings (on average) and may indicate the need to optimize the number of employees and/or payroll or the possibility of increasing the payroll and the use incentive payments for employees.

Based on all these indicators, it is possible to determine the current state of the transport company, identify weaknesses and, accordingly, to form a strategy for further development in the short term.

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ARCHITECTONICS OF A COMPREHENSIVE APPROACH TO ASSESSING THE INNOVATIVE POTENTIAL OF THE ENTERPRISE

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Keeping active innovative activity ensures the overall development of entrepreneurship, as well as improving (or maintaining at the required level) its competitiveness. At the same time conducting innovation activities is accompanied

by significant risk due to the stochastic nature of innovations [1]. Innovation management is called to reduce the degree of this risk. It consists of a number of stages, the central of which is to make management decisions on the choice and implementation of a particular development strategy and specific strategy [2; 3]. Management decisions are not possible without reliable and complete information about the object of management. In its turn, the definition of enterprise development strategy depends on the main characteristics of the existing innovation potential of the enterprise, which is a necessary condition for innovation and acts as a significant factor in increasing the competitiveness of the enterprise. Therefore, in order to objectively evaluate the current situation, find competitive advantages and improve the management of the company as a whole, it is necessary to analyze the existing innovation potential and identify reserves for improving its efficiency.

Complexity of the enterprise innovative potential as a subject of research and its multifaceted nature cause a large number of approaches to its evaluation. Thus, there are resource, result and diagnostic groups of approaches, which include in their composition various methods of evaluation of innovative potential, which, in their turn, determine the basic parameters of the relevant methodological approach [4; 5; 6; 7]. We consider it advisable to offer a comprehensive approach to evaluating the innovation potential of the enterprise, which is based on the resource and productive approaches to its measurement, and allows to conduct a quickly and fully diagnostic of the state of the existing innovation potential of the enterprise. The use of a comprehensive approach for evaluation allows to obtain a complete description of the innovation potential of the enterprise (hereinafter - IP), necessary for the informed decision making of strategic and operational decisions regarding the implementation and development of existing IP, as well as to improve the management of the enterprise as a whole. The architectonics of this approach is reflected in Fig. 1.

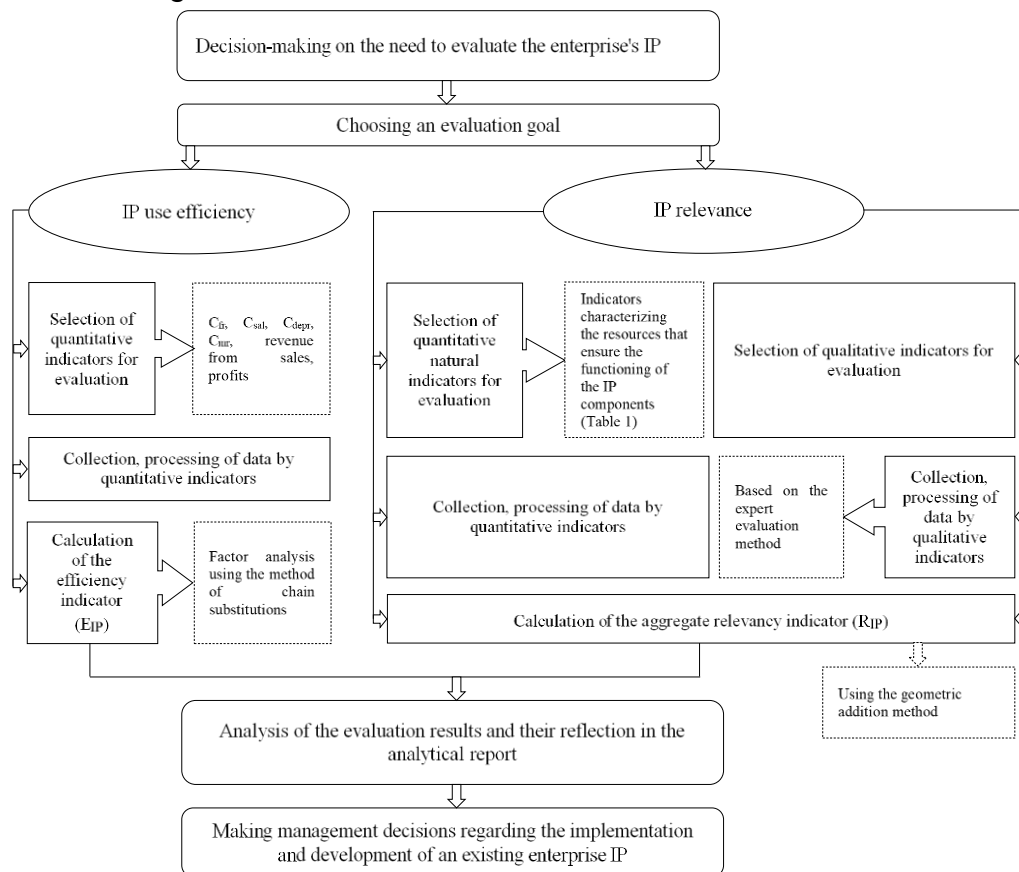


Fig. 1. Architectonics of a comprehensive approach to enterprise IP evaluation
 Source: built by authors

The algorithm of the complex approach, shown in Fig. 1, is a set of successive stages, directly subordinated to the main goals of evaluating the enterprise's IP: determining the efficiency of use and relevance to future directions of innovative development of the enterprise. According to the above-mentioned algorithm, the next stage after making a decision on the enterprise's IP evaluation is the stage of the evaluation goals selection. We consider a conditional variant in which performance and relevancy are separate processes. In practice, depending on the need for granularity of information to make a decision, these processes can proceed simultaneously.

Developed in this study, a comprehensive approach to evaluating existing IP allows to diagnose the latter in advance and make appropriate management decisions to improve and further develop its components. The proposed method of evaluation is based on the calculation of indicators of relevance and efficiency of the innovative potential of the enterprise. In this case, the aggregate indicator of relevance allows to compare the existing innovation potential of a particular enterprise with its current development strategy (or new innovative projects), as well as to compare the innovation potentials of different enterprises. The factor model for evaluating potential utilization enables all stakeholders to evaluate the impact of each component of IP on the efficiency of its use, as well as to adjust the innovation management policies to maximize the positive impact of some factors and minimize the negative impact of others.

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