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## METHODOLOGICAL APPROACHES TO DIAGNOSING THE STATE OF THE MAIN FACTORS AND INDICATORS OF THE ACTIVITIES OF SMALL AND MEDIUM-SIZED ENTERPRISES

### МЕТОДОЛОГІЧНІ ПІДХОДИ ДО ДІАГНОСТИКИ СТАНУ ОСНОВНИХ ФАКТОРІВ ТА ПОКАЗНИКІВ ДІЯЛЬНОСТІ МАЛИХ ТА СЕРЕДНІХ ПІДПРИЄМСТВ

**Abstract.** The article presents methodological approaches to diagnosing the main factors and indicators of the activities of small and medium-sized enterprises (SMEs), including financial, production, market, innovation, organizational and personnel aspects. Key financial indicators, such as liquidity, solvency and profitability, which are the basis for assessing the financial stability of the enterprise, are analyzed in detail. In addition, considerable attention is paid to indicators for assessing the efficiency of the use of production capacities and resources, in particular, the level of use of labor and material resources, which are critically important for achieving resource efficiency. We will also note key indicators for monitoring market positions and the competitive environment, which help to assess the position of the enterprise and assess its competitive advantages and weaknesses in the market. Assessment of innovative activity, in particular through indicators of the introduction of new technologies and the creation of new products, is identified as an important factor in ensuring the long-term competitiveness of the enterprise. The article also focuses on assessing the organizational structure and personnel potential of the enterprise, which includes an analysis of the effectiveness of management processes, personnel qualifications and the motivation system. For a comprehensive assessment of the enterprise's activities, the use of integrated models, such as SWOT analysis, PESTLE analysis and a balanced scorecard, is proposed, which allow systematizing internal and external factors affecting the enterprise's activities. The article emphasizes the importance of a comprehensive approach to diagnosing the activities of SMEs, which allows for a comprehensive assessment of their functioning and the development of effective development strategies. In addition, the need to use modern digital technologies, such as powerful and artificial intelligence, to ensure real monitoring and adaptation of enterprises to a changing business environment is emphasized. The proposed methodological toolkit creates a basis for increasing the validity of management decisions, timely identification of risks and the formation of adaptive strategies for the development of SMEs in an unstable and transformed economic environment.

**Keywords:** diagnostics of SME activities, small and medium-sized enterprises (SMEs), financial indicators of SMEs, liquidity of SMEs, solvency of SMEs, profitability of SMEs.

**Анотація.** У статті представлено методичні підходи до діагностики основних факторів та показників діяльності малих та середніх підприємств (МСП), включаючи фінансові, виробничі, ринкові, інноваційні, організаційні та кадрові аспекти. Детально проаналізовано ключові фінансові показники, такі як ліквідність, платоспроможність та рентабельність, які є основою для оцінки фінансової стійкості підприємства. Крім того, значно увага приділяється показникам оцінки ефективності використання виробничих потужностей та ресурсів, зокрема, рівню використання трудових та матеріальних ресурсів, які є критично важливими для досягнення ресурсоефективності. Також відзначимо ключові показники моніторингу ринкових позицій та конкурентного середовища, які допомагають оцінити становище підприємства та оцінити його конкурентні переваги та слабкі сторони ринку. Оцінка інноваційної активності, зокрема через показники впровадження нових технологій та створення нових продуктів, визначена як важливий фактор забезпечення довгострокової конкурентоспроможності підприємства. У статті також зосереджено увагу на оцінці організаційної структури та кадрового потенціалу підприємства, що включає аналіз ефективності управлінських

процесів, кваліфікації персоналу та системи мотивації. Для комплексної оцінки діяльності підприємства пропонується використання інтегрованих моделей, таких як SWOT-аналіз, PESTLE-аналіз та збалансована система показників, які дозволяють систематизувати внутрішні та зовнішні фактори, що впливають на діяльність підприємства. У статті наголошується на важливості комплексного підходу до діагностики діяльності МСП, що дозволяє провести всебічну оцінку їх функціонування та розробити ефективні стратегії розвитку. Крім того, наголошується на необхідності використання сучасних цифрових технологій, таких як потужний та штучний інтелект, для забезпечення реального моніторингу та адаптації підприємств до змінного бізнес-середовища. Пропонований методичний інструментарій створює підґрунтя для підвищення обґрунтованості управлінських рішень, своєчасного виявлення ризиків та формування адаптивних стратегій розвитку МСП в умовах нестабільного та трансформованого економічного середовища.

**Ключові слова:** діагностика діяльності МСП, малі та середнього підприємства (МСП), фінансові показники МСП, ліквідність МСП, платоспроможність МСП, прибутковість МСП.

**Problem statement.** Diagnostics of the state of the main factors and indicators of the activities of small and medium-sized enterprises (SMEs) is an important tool for ensuring their competitiveness and sustainable development. In today's dynamic economic environment, intensifying competition, globalization challenges and the impact of instability at the national and international levels, there is a growing need for a systematic approach to assessing the effectiveness of the functioning of SMEs. This process involves a comprehensive analysis of key factors that determine the success of enterprises, as well as the development of methodological approaches to assessing the main indicators of their activities.

Methodological aspects of diagnostics are focused on identifying the strengths and weaknesses of the enterprise, assessing internal and external factors that affect its activities, as well as determining potential opportunities for growth. Particular importance is attached to the identification of critical risk areas that may hinder the achievement of strategic goals, as well as finding ways to increase the adaptability of enterprises to changes in the market environment.

The importance of diagnostics lies in the fact that it is on its basis that management decisions are made that ensure the effective allocation of resources, improve the financial condition, increase innovative activity and form a development strategy. At the same time, the development of modern digital technologies and data analysis methods opens up new opportunities for improving the diagnostic process, which allows ensuring efficiency, accuracy and comprehensiveness of the assessment.

**Analysis of recent research and publications.** Research on the diagnosis and development of SMEs has been conducted by Audretsch et al. [1], who analyze entrepreneurial ecosystems and institutional quality; Deineha et al. [2] focus on institutional tools for SME development; Dwyer and Kim [3], Lombana [7], and Skawińska [9] examine competitiveness determinants and indicators; Dykan and Frolova [4], Krysak and Musyatkovska [6], Miroshnyk and Prokop'eva [8], Sydoruk [11], and Sytnyk and Kozak [12] analyze the state, problems, and policy support of SMEs in Ukraine; Krasnonosova et al. [5] address strategic development directions; Spivak et al. [10] propose models for competitiveness assessment; Valyukh and Zaitsev [13] study financial condition diagnostics; Wattanapruttipaisan [14] explores SME competitiveness through subcontracting; Zakharova [15] considers financial management under uncertainty.

**The purpose of the study** is to analyze methodological approaches to diagnosing the state of the main factors and indicators of the activities of small and medium-sized enterprises.

The research methodology is based on a comprehensive approach to the analysis of the main factors and indicators of the activities of small and medium-sized enterprises. For this purpose, various methods are used, in particular, financial analysis, which includes an assessment of the liquidity, solvency and profitability of the enterprise, as well as an analysis of the efficiency of the use of its resources. Additionally, strategic methods are used, such as SWOT and PESTLE analysis, which allow assessing internal and external factors affecting the activities of the enterprise. The efficiency of the use of production capacities and resources is also studied through the analysis of labor productivity, material and financial resources. An important aspect is monitoring the market positions of the enterprise, including the analysis of competitiveness, demand for products and the market situation. In addition, the innovative activity of the enterprise is assessed, in particular the introduction of new technologies and products, as well as investments in research and development.

**Presentation of the main material.** Analysis of financial performance indicators is an important tool for assessing the efficiency of an enterprise, its ability to develop sustainably and make strategic decisions. In the context of small and medium-sized enterprises (SMEs), this process is of particular importance, since their financial condition is often characterized by increased dependence on external sources of financing and vulnerability to changes in market conditions.

Comprehensive financial analysis includes an assessment of key indicators: liquidity, solvency, profitability, asset turnover and financial stability. The liquidity of an enterprise allows us to determine its ability to cover current obligations from available resources. Solvency demonstrates overall financial stability and the ability to meet long-term obligations. Profitability characterizes the efficiency of using assets, capital and resources to generate profit, while turnover indicators allow us to assess how effectively the enterprise manages its assets [5].

A leading element is also the analysis of financial stability, which reflects the ability of the enterprise to ensure the stability of its activities in conditions of fluctuations in market conditions and unpredictable changes in the environment. Using the analysis of dependence on external financing, the level of risk of the enterprise associated with servicing debt obligations is assessed. All these indicators form the basis for determining the strengths and weaknesses of the enterprise's financial activities, identifying problem areas and developing strategic recommendations for overcoming them (Table 1).

This approach to analyzing financial indicators allows not only to assess the current state of the enterprise, but

**Table 1 – Key financial indicators and their significance**

Indicator	Calculation formula	Value	Interpretation of results
Liquidity ratio	Current assets / Current liabilities	Determines the ability of a company to cover short-term liabilities from current assets.	A value > 1 indicates a sufficient level of liquidity; a value < 1 indicates a risk of financial problems.
Solvency ratio	Equity / Total assets	Shows the proportion of assets that are financed by equity.	A high value indicates financial independence; a low value indicates significant dependence on external financing.
Return on assets (ROA)	Net income / Total assets	Reflects how effectively assets are used to generate profit.	Higher values indicate better asset management efficiency.
Return on equity (ROE)	Net profit / Equity	Characterizes the return on equity.	A high ROE indicates the efficient use of investments by the owners of the enterprise.
Asset turnover ratio	Net sales revenue / Total assets	Determines the rate at which assets are converted into income.	A high value indicates efficient use of resources, a low value indicates possible underutilization.
Debt burden ratio	Total liabilities / Equity	Assesses the level of financial risk associated with debt obligations.	A high value indicates a significant debt burden, which may create risks to solvency.
Financial sustainability	Equity / Total liabilities	Reflects the ability of the enterprise to ensure the stability of its activities.	A value > 1 indicates high financial stability; a value < 1 indicates a high level of risk.

Source: generated by the author based on [1]

also to identify areas for improving its activities, providing a basis for making strategic and tactical decisions.

Assessment of production potential and efficiency of resource use is an important component of the analysis of the enterprise's activities, as it allows to determine its ability to sustainable development and adapt to changes in the market environment. The production potential of an enterprise covers a set of resources – material, labor, financial and technological, which are used to create products or provide services. The efficiency of their use directly affects the competitiveness and profitability of the enterprise [4].

Studying the level of utilization of production capacities allows to determine how optimally the enterprise uses available resources and whether there are opportunities to increase production volumes without significant capital investments. Analysis of labor productivity is aimed at assessing the efficiency of the use of labor resources and identifying reserves for its increase. Assessment of

material resources includes research into the rationality of their consumption, reducing losses and introducing cost-effective technologies [12].

Of particular importance is an integrated approach to assessing efficiency, which takes into account the relationship between all types of resources. This allows the enterprise to find optimal ways to increase efficiency and avoid imbalances in the use of resources. Thus, the analysis of production potential creates the basis for making strategic management decisions aimed at increasing the efficiency of production activities (Table 2).

Assessing production potential and resource efficiency based on these indicators allows us to identify the strengths and reserves of the enterprise, providing the basis for its strategic development and rational management of production activities.

Monitoring market positions and the competitive environment is a key element of strategic management of an enterprise, which allows you to assess its current

**Table 2 – Key indicators for assessing production potential and resource efficiency**

Indicator	Calculation formula	Value	Interpretation of results
Capacity utilization factor	Actual production volume / Available production capacity	Determines the level of utilization of available production capacity.	A value close to 1 indicates optimal utilization; a value < 0.7 indicates underutilization and potential for increased production.
Labor productivity	Output (UAH) / Average number of employees	Estimates the volume of output per employee	A high value indicates the efficient use of labor resources; a low value indicates the need to optimize personnel work.
Material yield	Volume of products produced (UAH) / Cost of materials	Shows how efficiently material resources are used to create products.	A high value indicates rational use of materials, a low value indicates possible losses or excessive consumption.
Fund return	Volume of production (UAH) / Average cost of fixed assets	Evaluates the efficiency of use of fixed assets.	A high return on assets indicates intensive use of fixed assets; a low return indicates the need for updating or better organization of processes.
Cost level per 1 UAH of product	Total costs / Volume of output	Reflects the share of production costs in the total volume of output.	A low level of costs indicates the efficiency of the process; a high level indicates the need for cost optimization.
Financial productivity ratio	Net profit / Expenses	Assesses the extent to which a company's expenses are covered by profits.	A value > 1 indicates high efficiency; a value < 1 indicates unprofitability of production activities.
Capacity loading time	Equipment operating time, hours / Equipment available time, hours	Shows the duration of use of production equipment.	A high value indicates full operation of the equipment; a low value indicates a simple or inefficient organization of the production process.

Source: generated by the author based on [2]

position in the market, identify competitive advantages and weaknesses, as well as identify opportunities for growth. The market position of the enterprise reflects its share in the relevant market segment, which is an important indicator of the success of the implemented strategy and the ability to meet consumer needs.

Analysis of the level of competitiveness of the enterprise includes the study of such indicators as product quality, pricing, distribution channels and customer orientation. Special attention is paid to the study of demand dynamics, as it is an important factor in the formation of business profitability. Changes in consumer preferences, technological innovations and macroeconomic factors often affect the market situation [8].

An important aspect is also the analysis of the competitive environment, which includes the study of the activities of major competitors, their strategies, as well as market trends. Exploring new trends in the industry, such as digitalization, sustainable development, or new business models, helps a company adapt to changes and develop innovative approaches [3].

Thus, monitoring market positions and the competitive environment is an integral part of the management process, ensuring informed decisions to increase competitiveness and achieve long-term goals of the company (Table 3).

Monitoring market positions and the competitive environment based on such indicators provides a comprehensive analysis of the market and competitors, which contributes to the formation of effective strategies for maintaining and expanding the company's market share.

Diagnostics of innovation activity is a critical process for assessing an enterprise's ability to adapt to dynamic market conditions, maintain competitiveness, and foster sustainable growth. Innovation activity reflects the level of investment in research and development (R&D), the adoption of new technologies, and the creation or improvement of products and services. It serves as

a key driver of productivity, efficiency, and market differentiation [7].

The evaluation of innovation activity encompasses various aspects, including the share of innovative products in total production, the efficiency of R&D investments, and the pace of implementing new technologies. These factors highlight an enterprise's commitment to staying ahead of market trends and responding to evolving consumer demands [11].

Particular emphasis is placed on analyzing the allocation and effectiveness of investments in R&D. This involves measuring their impact on the development of new products, process optimization, and the generation of intellectual property. Furthermore, the diagnostics consider the enterprise's ability to foster a culture of innovation, which is crucial for sustaining long-term growth and achieving a competitive edge [6].

By systematically diagnosing innovation activity, businesses can identify strengths and weaknesses in their innovation strategies, develop action plans for improvement, and ensure alignment with market demands and technological advancements (Table 4).

Diagnosing innovation activity through these key indicators provides a comprehensive understanding of an enterprise's strengths and areas for improvement in innovation management. It enables businesses to align their innovation strategies with market demands, optimize resource allocation, and foster a culture that supports continuous development and technological advancement. This diagnostic process is instrumental for maintaining a competitive edge and driving long-term growth in a rapidly evolving global economy.

The study of organizational structure and human resources potential is vital for understanding the effectiveness of a company's internal operations and its ability to achieve strategic goals. Organizational structure defines the arrangement of roles, responsibilities, and communication flows, which are critical for efficient

**Table 3 – Key indicators for monitoring market positions and the competitive environment**

Indicator	Calculation/analysis method	Value	Interpretation of results
Market share	Company sales volume / Total market volume	Reflects the company's share in the relevant market segment.	A high share indicates leadership or a strong position, a low share indicates the need to strengthen competitive advantages.
Competitiveness coefficient	A combination of quality, price, and service indicators compared to competitors	Shows how much a company's products or services outperform the competition.	A high value indicates a competitive advantage; a low value indicates a need for quality, pricing, or service improvements.
Demand growth rate	(Current period demand – Previous period demand) / Previous period demand × 100%	Assesses the dynamics of consumer interest in products or services.	Positive dynamics indicate an increase in popularity, while negative dynamics indicate the need to analyze the reasons for the decline in demand.
Competitor analysis	Research of market strategies, pricing policy, assortment, reputation	Identifies the strengths and weaknesses of key competitors.	Allows you to identify opportunities for positioning the enterprise and creating unique advantages.
SWOT market analysis	Assessment of strengths, weaknesses, opportunities and threats for the enterprise in the market	Identifies internal and external factors that influence positioning.	Helps formulate a strategy that takes into account the specifics of the market and the competitive environment.
Product innovation factor	Number of innovative products / Total range	Reflects the level of product updates to meet current market trends.	A high coefficient indicates adaptability to change; a low one indicates the need to introduce innovations.
Market trend analysis	Research into new technologies, consumer preferences, regulatory changes	Identifies current trends and changes in the industry.	Contributes to the development of strategies that meet modern market requirements.

Source: generated by the author based on [9]

Table 4 – Key indicators for diagnosing innovation activity

Indicator	Calculation Method / Analysis	Significance	Interpretation of Results
Innovation activity index	Number of innovation projects implemented / Total number of projects × 100%	Reflects the share of projects focused on innovation.	High values indicate an enterprise's strong focus on innovation; low values suggest potential underinvestment in innovative activities.
Share of innovative products	Revenue from innovative products / Total revenue × 100%	Shows the contribution of innovative products to the enterprise's overall revenue.	A high share demonstrates successful implementation of innovation strategies; a low share signals room for growth in this area.
R&D intensity	R&D expenditure / Total revenue × 100%	Measures the proportion of revenue reinvested into research and development.	Higher intensity indicates a robust commitment to innovation; lower intensity may reveal underutilization of R&D opportunities.
Rate of technology adoption	Time from development to implementation (days or months)	Indicates the speed at which new technologies are integrated into operations.	Shorter adoption times reflect agility and responsiveness to change, while longer times may point to inefficiencies or resistance.
Cost-efficiency of innovation	Savings or additional revenue from innovation / Cost of innovation	Assesses the financial return on investment in innovation activities.	High values signify cost-effective innovation efforts; low values suggest a need to reassess the allocation of resources.
Patent activity	Number of patents filed or granted / Period of analysis	Tracks the creation of intellectual property as a result of innovative activities.	An increase in patents indicates active innovation and technological development.
Employee involvement in innovation	Number of employees involved in R&D / Total employees × 100%	Evaluates the level of staff participation in innovation processes.	Higher participation rates indicate a strong innovation culture within the organization.
Innovation project success rate	Successful innovation projects / Total innovation projects × 100%	Reflects the effectiveness of the innovation process in achieving planned objectives.	High success rates indicate well-structured and effectively executed innovation processes.

Source: generated by the author based on [14]

decision-making and resource allocation. An effective structure ensures that all parts of the organization work cohesively toward common objectives [9].

Equally important is the analysis of human resources potential, which encompasses the qualifications, skills, and competencies of employees, as well as the systems in place to motivate, develop, and retain them. Employee performance and satisfaction significantly influence productivity, innovation, and overall organizational success [15].

Particular emphasis is placed on assessing managerial competencies, as leadership capabilities directly impact the efficiency of the organizational structure and the success of employee development programs. Additionally, the effectiveness of motivation systems, including financial and non-financial incentives, is evaluated to ensure they align with the enterprise's goals and promote high performance [2].

By systematically studying these aspects, businesses can identify gaps in their organizational structure, enhance human resource management, and implement targeted strategies for improvement. This approach contributes to building a resilient and adaptive workforce capable of addressing current and future challenges (Table 5).

The study of organizational structure and human resources potential offers valuable insights into the internal dynamics of a company. By analyzing key indicators, businesses can identify inefficiencies, enhance workforce capabilities, and streamline operations. This diagnostic approach ensures that the organization is well-positioned to adapt to changing conditions and achieve sustainable growth through effective management and empowered employees.

The development of integrated models for assessing enterprise performance plays a crucial role in modern strategic management. These models provide a structured

framework for synthesizing diagnostic data and identifying strategic priorities for an organization's development. By offering a comprehensive view of internal and external factors, integrated models help enterprises make informed decisions and align their operations with long-term objectives [10]. Key tools such as SWOT analysis, PESTLE analysis, and the Balanced Scorecard are widely used for performance assessment. SWOT analysis focuses on identifying strengths, weaknesses, opportunities, and threats, enabling businesses to leverage their advantages and mitigate risks. PESTLE analysis examines external factors – political, economic, social, technological, legal, and environmental, that influence the business environment, helping organizations adapt to changes and capitalize on trends [13].

The Balanced Scorecard integrates financial and non-financial indicators to evaluate performance across multiple dimensions, such as financial results, customer satisfaction, internal processes, and learning and growth. This model ensures that strategies are balanced and comprehensive, taking into account both short-term and long-term goals [1].

By using these integrated models, enterprises can effectively consolidate diagnostic findings, prioritize actions, and establish a roadmap for sustainable growth and competitiveness. These approaches also foster greater flexibility, enabling organizations to respond proactively to changes in their operating environment (Table 6).

Integrated models for assessing enterprise performance offer a systematic approach to evaluating both internal capabilities and external challenges. They enable organizations to consolidate diagnostic results, prioritize strategic initiatives, and build resilience in the face of uncertainty. By leveraging tools such as SWOT, PESTLE, and the Balanced Scorecard, businesses can adopt a comprehensive perspective on performance

**Table 5 – Key indicators for evaluating organizational structure and human resources potential**

Indicator	Calculation Method / Analysis	Significance	Interpretation of Results
Span of control	Number of subordinates per manager	Measures the efficiency of managerial oversight within the organizational structure.	Optimal span promotes effective supervision; too wide may lead to oversight issues, while too narrow may indicate inefficiency.
Managerial competency index	Rating based on leadership, decision-making, and communication skills	Evaluates the overall effectiveness of managerial personnel.	High ratings reflect strong leadership capabilities; low ratings suggest areas for training and development.
Employee qualification level	Percentage of employees with relevant certifications / Total employees	Assesses the proportion of employees possessing the necessary qualifications for their roles.	A high percentage indicates a skilled workforce; a low percentage highlights the need for upskilling initiatives.
Turnover rate	(Number of employees leaving / Average total employees) × 100%	Monitors the stability of the workforce and the effectiveness of retention strategies.	Low turnover suggests high employee satisfaction; high turnover indicates issues with motivation or workplace culture.
Employee satisfaction index	Based on surveys evaluating job satisfaction, workload, and work environment	Reflects the overall morale and engagement of employees.	Higher scores signal a positive work environment; lower scores may require immediate management attention.
Training investment per employee	Total training costs / Number of employees	Indicates the organization's commitment to employee development.	High investment correlates with better skill enhancement; low investment may hinder employee growth and performance.
Organizational hierarchy levels	Count of management levels in the structure	Shows the complexity of the organizational structure.	Too many levels may slow decision-making; too few may lead to unclear roles or responsibilities.
Motivation system effectiveness index	Average performance increase after implementing incentives	Evaluates the impact of motivational systems on employee productivity.	Significant performance improvement indicates effective motivation; minimal change suggests a need to revise incentive systems.

Source: generated by the author based on [1]

**Table 6 – Key integrated models for enterprise performance assessment**

Model	Purpose	Key Components	Benefits	Application
SWOT Analysis	Evaluates internal strengths and weaknesses, as well as external opportunities and threats.	Internal factors (strengths, weaknesses), external factors (opportunities, threats).	Simple to implement, provides a clear overview of strategic position.	Used for strategic planning, risk management, and identifying areas for improvement.
PESTLE Analysis	Analyzes external macro-environmental factors influencing the enterprise.	Political, Economic, Social, Technological, Legal, Environmental factors.	Offers a broad perspective on external influences, aiding in strategic adaptability.	Applied during market entry, long-term planning, or assessing external risks and opportunities.
Balanced Scorecard (BSC)	Integrates financial and non-financial metrics for holistic performance evaluation.	Financial performance, customer satisfaction, internal processes, learning and growth.	Aligns organizational activities with strategy, balances short-term and long-term goals.	Used for strategy implementation, monitoring, and ensuring balanced organizational development.
Value Chain Analysis	Identifies key activities that add value to products or services.	Primary activities (e.g., operations, marketing), support activities (e.g., HR, infrastructure).	Highlights areas for cost reduction and value maximization.	Applied to improve operational efficiency and customer value delivery.
Porter's Five Forces	Analyzes industry competitiveness and market dynamics.	Threat of new entrants, bargaining power of suppliers, bargaining power of customers, industry rivalry.	Provides insights into market positioning and competitive pressures.	Used for strategic positioning and understanding market competitiveness.
Scenario Planning	Explores potential future scenarios to enhance preparedness.	Multiple possible future states, assumptions, and outcomes.	Improves organizational flexibility and readiness for uncertainties.	Applied for risk management and long-term strategic forecasting.
EFQM Excellence Model	Assesses organizational excellence and quality management practices.	Leadership, strategy, people, processes, and results.	Promotes continuous improvement and alignment with global best practices.	Used for benchmarking and identifying opportunities for excellence.

Source: generated by the author based on [2]

management, ensuring that their strategies are dynamic, data-driven, and aligned with long-term goals. This enhances decision-making, operational efficiency, and overall competitiveness in an ever-changing global landscape.

Methodological approaches to diagnosing the state of the main factors and indicators of the activities of small and medium-sized enterprises in the conditions of post-war reconstruction of the country's economy are of particular importance for the restoration and development of entrepreneurial activity. During this period, when the economy is in a state of recovery, it is important to apply adapted methods that allow for the most efficient use of limited resources, to assess the impact of external and internal factors on the activities of enterprises and to form strategies for their development. One of the main approaches is the use of complex analysis models, such as financial analysis, which allows assessing the liquidity, solvency and profitability of enterprises. These indicators help determine how well enterprises are able to function in conditions of economic instability and limited financial resources. Strategic analyses, such as SWOT and PESTLE analyses, help identify not only internal problems of enterprises, but also external threats and opportunities that businesses face in conditions of post-conflict reconstruction.

Particular attention should be paid to assessing the efficiency of the use of production capacities and resources. This includes the analysis of labor productivity, the use of material and labor resources, which is critically important for the restoration of production processes and ensuring the stable operation of enterprises during the reconstruction period.

It is also necessary to take into account the influence of social and political factors on entrepreneurial activity. The post-war period is often accompanied by changes in the legislative and regulatory sphere, which requires enterprises to adapt to new conditions. Methods that include the assessment of market positions and the competitive environment allow businesses not only to assess their market share, but also to identify opportunities for entering new markets or reorienting production.

Thus, methodological approaches to diagnosing enterprises in the post-war reconstruction period should be comprehensive and flexible in order to take into account the specifics of economic recovery, changes in the socio-political environment, and new opportunities for the development of small and medium-sized businesses.

The study of methodological approaches to diagnosing the state of key factors and indicators of small and medium-sized enterprises (SMEs) opens broad prospects for further research, particularly in adapting these approaches to the dynamic challenges of the modern business environment. One promising direction involves the development of flexible diagnostic models that can account for rapid changes in market conditions, consumer preferences, and technological advancements. Such models could integrate real-time monitoring systems based on big data and artificial intelligence, allowing SMEs to respond quickly to emerging risks and opportunities.

Another important avenue for research is the inclusion of sustainability metrics in diagnostic frameworks. As the global economy increasingly prioritizes environmental, social, and governance (ESG) criteria, SMEs require

tools to assess their compliance with sustainability standards and align their strategies with these values. The integration of such metrics would not only enhance competitiveness but also facilitate access to new markets and funding sources.

Additionally, further exploration is needed to customize diagnostic methodologies for various industries and regions. Considering the diversity of SME sectors and the influence of local economic, cultural, and regulatory factors, research should focus on creating adaptable approaches that address specific operational challenges and strategic goals.

Finally, the potential for digital transformation in diagnostic processes offers significant opportunities. The application of cloud-based platforms, predictive analytics, and machine learning can simplify data collection and processing, providing SMEs with more precise and actionable insights. These innovations, combined with tailored support systems, would make diagnostic tools more accessible and effective for businesses of all sizes.

Overall, advancing methodological approaches to SME diagnostics requires a multidisciplinary effort that combines economic, technological, and managerial perspectives, ensuring that these tools remain relevant and impactful in a rapidly evolving global context.

**Conclusions.** Methodological approaches to diagnosing the state of the main factors and indicators of the activities of small and medium-sized enterprises are an important tool for assessing their effectiveness and determining ways of further development. They help to identify the strengths and weaknesses of the enterprise, assess its financial stability, efficiency of resource use, competitive position and innovative activity. Such comprehensive diagnostics are the basis for strategic planning and making informed management decisions.

Among the main areas covered by methodological approaches to diagnostics are financial indicators of the enterprise's activity, assessment of the efficiency of the use of production capacities and resources, monitoring of market positions and the competitive environment, as well as assessment of innovative activity. For example, financial diagnostics allows you to identify problems with the liquidity, solvency or profitability of the enterprise, which are important for understanding its economic sustainability. Assessment of production potential and efficiency of resource use allows you to determine the level of capacity utilization, labor productivity and efficiency of use of material and financial resources.

Analysis of market positions and the competitive environment is important for understanding how a company competes in its industry and what factors affect its ability to attract customers and maintain demand for products or services. Assessment of innovative activity reveals the level of implementation of new technologies, creation of new products and services, which is key to ensuring the competitiveness of the company in the long term.

In addition, an important diagnostic tool is the use of integrated models, such as SWOT analysis, PESTLE analysis and Balanced Scorecard, which allow you to summarize the results of the diagnosis and determine the strategic priorities for the development of the company. These models make it possible to collect all internal and external factors affecting the company's activities and evaluate them in the context of the overall strategy.

Prospects for further research in this area include improving diagnostic models, in particular, the development of dynamic monitoring systems that allow you to quickly respond to changes in business conditions. This may include the integration of modern technologies, such as big data and artificial intelligence, to ensure real-time information receipt. In addition, it is important to develop models that take into account aspects of sustainable development, in particular environmental and social factors, which increasingly affect the competitiveness of enterprises.

Research should also focus on individualizing approaches to different types of enterprises depending on their industry and region. This will allow for the creation

of adapted diagnostic models that will better meet the specific needs of enterprises and their strategic goals. The use of digital technologies to automate the process of data collection and processing is another promising direction that will significantly facilitate and accelerate diagnostics, making it more accessible and effective for enterprises of different sizes.

Therefore, further research in this area should focus on developing more flexible, integrated and technologically advanced approaches to diagnosing the activities of small and medium-sized enterprises, which will allow them to successfully adapt to the changing business environment and achieve sustainable development in the long term.

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