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CONTENT AND PRINCIPLES OF THE INDUSTRIAL ENTERPRISES INTERESTS ECONOMIC HARMONIZATION IN A CRISIS

ЗМІСТ ТА ПРИНЦИПИ ЕКОНОМІЧНОЇ ГАРМОНІЗАЦІЇ ІНТЕРЕСІВ ПРОМИСЛОВИХ ПІДПРИЄМСТВ В УМОВАХ КРИЗИ

The article investigates the scientific approaches to the definition of "harmonization of enterprise interests". Authors proopose the definition of "harmonization of interests of enterprises" concept as a process of adaptation of industrial enterprises, which arises due to the crisis, which is achieved through coordination between the main structural elements of the enterprise and society, the state. The following principles of harmonization of interests of industrial enterprises are allocated: complexity, planning, limitations, competitiveness, environmental friendliness, balance, continuity, efficiency. The obtained results deepen scientific developments on the theoretical substantiation of economic harmonization of domestic industrial enterprises. The authors present average and detailed indicators of the structure of assets by type of economic activity in Ukraine for the period 2019–2021. The article contains examples of economic disharmonies that are characteristic of Ukrainian enterprises, including disharmony of economic freedom, financial, material, digital disharmony, and disharmony of corporate interests. The study focuses on the feasibility of distinguishing between the features of economic harmonization of industrial enterprises and enterprises of other activities on the basis of differences in the structure of assets by type of economic activity. A promising area of further research is the quantitative measurement of economic disparities in industrial enterprises and their transformation under the influence of crises and global shocks.

Keywords: *harmonization of enterprises, principles, economic interests, economic optimization, balanced development, industrial enterprises, economic disharmony, crisis.*

У статті досліджено наукові підходи до визначення поняття «гармонізація інтересів підприємств». Запропоновано авторське визначення «гармонізації інтересів підприємств як процесу адаптації промислового підприємства, що виникає зважаючи на кризу, що досягається шляхом узгодження між основними структурними елементами підприємства та суспільством, державою. Виділено наступні принципи гармонізації інтересів промислових підприємств: комплексності, планування, обмеженості, конкурентоспроможності, екологічності, збалансованості, безперервності, ефективнос-

ті. Отримані результати поглиблюють наукові розробки щодо теоретичного обґрунтування економічної гармонізації вітчизняних промислових підприємствах. Авторами наведено усереднені та деталізовані показники структури активів за видами економічної діяльності в Україні за період 2019-2021 рр. Зауважено тенденцію до збільшення поточних зобов'язань у структурі балансу підприємств України протягом досліджуваного періоду на основі офіційних статистичних даних. Стаття містить приклади економічних дисгармоній, котрі є характерними для підприємств України, зокрема дисгармонія економічної свободи, фінансова, матеріальна, цифрова дисгармонія, а також дисгармонія корпоративних інтересів. Дослідження акцентує увагу на доцільності розмежування особливостей економічної гармонізації промислових підприємств та підприємств інших видів діяльності на підставі відмінності у структурі активів за видами економічної діяльності. Перспективним напрямом подальших досліджень є кількісне вимірювання економічних диспропорцій промислових підприємств та їх трансформацію під впливом кризових явищ та світових шоків.

Ключові слова: *гармонізація підприємств, принципи гармонізації, економічні інтереси, економічна оптимізація, збалансований розвиток, промислові підприємства, економічна дисгармонія, криза.*

Formulation of the problem in general. The development of industrial enterprises is one of the factors in forming the appropriate level of competitiveness of the national economy. Recently, much attention has been paid to the study of balanced development of industrial enterprises, which is based on the concept of sustainable development and the theory of economic harmonies. The events of recent decades in Ukraine have had a significant negative impact on the development of industrial enterprises, as well as the emergence of a significant number of economic disharmonies, which make it difficult to achieve balanced development of the national economy. First of all, the global financial crisis of 2008–2009 depleted the financial reserves of enterprises and made effective economic accumulation impossible. Second, global shocks such as the COVID-19 pandemic, as well as the military aggression of the Russian Federation, have led to significant transformations in the industrial sector. Profit-maximizing business activities take place in difficult conditions of economic turbulence and uncertainty, and are often in disharmony with the interests of consumers and the state. This necessitates the generalization and systematization of theoretical provisions of economic harmonization of the interests of industrial enterprises, as well as the definition of basic economic disharmonies. The obtained results will provide an opportunity to identify areas for improvement of industrial enterprises for the possibility of their further sustainable development, as well as achieving some of the goals of sustainable development of the country.

Analysis of recent studies and publications. Such a modern direction in management as harmonious management, on which the study is based in general, was formed at the turn of 20–21 centuries and is reflected in many works of scientists on strategic management. One way or another harmonious management is based on provisions of the theory of economic harmonies, the founders of which are Frederic Bastia (1801–1850) [2] and Henry Charles Carey (1793–1879) [3]. The main provisions concerning the harmonization of interests of the enterprises have been studied in the works of the following scientists: Berdar M. M. [1], Vartsaba V. I. [14], Koshkalda I. V. and Tregub O. M. [7], Pravdyuk N. L. and Shinkovich A. V. [10], Chmut A. V. [5] and others. Scientists have laid the theoretical foundation for determining the content of economic harmony, harmony of economic interests, economic harmonization and optimization.

Scientists have laid the theoretical foundation for determining the content of economic harmony, harmony of economic interests, economic harmonization and optimization. It is worth noting the close connection between the issue of economic harmonization and issues of economic and mathematical modeling as an instrument for finding possible vectors for improving the efficiency of enterprises in conditions of limited resources. Today the theoretical and methodological aspects of mathematics modeling of economic processes are scientifically substantiated in the scientific works of such scientists as: Sukhorukov A., Kharazishvili Yu. [13], Sokolovska, Z. et al. [11], Vitlinsky V. [15], Onishchenko O. [9] and others.

The issue of economic harmonization of industrial enterprises is revealed rather fragmentarily, especially in the context of crisis conditions of their development. The experience of harmonization of interests of industrial enterprises needs to be further studied, which will contribute to the development and implementation of the necessary management decisions.

Formulating the purposes of the article. The main purpose of this study is to systematize and substantiate the provisions on economic harmonization of the interests of industrial enterprises as well as to clarify the economics disharmonies of their development under the condition of a crisis. To achieve this goal, the following tasks are solved: to generalize approaches to the concept of "harmonization of interests of enterprises"; to determine the principles of harmonization of industrial enterprises in a crisis; to characterize the economic disharmonies of the manufacturing enterprises development in Ukraine.

Presentation of the main research material. In the modern scientific literature, the term "harmonization of the interests of the enterprise" has many aspects of interpretation.

According to Berdar M. M. [1, p. 127], harmonization of the interests of the enterprise "can be considered as a criterion for the success of the organization of production and economic activities and the direction of improving the performance of certain works".

Pravdyuk N. L. and Shinkovich A. V. [10, p. 83] note that the harmonization of the interests of the enterprise "involves achieving a certain balance, coherence of structural units to adapt the economic system to new conditions and challenges".

Koshkalda I. V. and Tregub O. M. [7, p. 38] believe that the harmonization of the enterprise is "a multifaceted process of bringing the set of units involved in the production of products and services, as well as structural parts of the enterprise, in a state of balance and coherence, which helps to establish proportions for further development".

Vartsaba V. I. [14, p. 4] argues that the harmonization of the interests of the enterprise is a complex and multifaceted process of transfer of any socio-economic system (object) and all its various and diverse components of subsystems from a state of disharmony to a state of harmony under the managerial influence of their governing bodies (objects)".

Chmut A. V. [5, p. 93] notes that the harmonization of enterprise interests "consists in organic unity, coherence, balance and subordination of interests and determines the purposefulness of economic behavior of all social groups (state, firms, households, individuals) in the production, distribution, exchange and consumption of goods".

In our opinion, "harmonization of the interests of the enterprise" is a process of adaptation of the industrial enterprise, which arises due to the crisis, which is achieved by coordination between the main structural elements of the enterprise and society, the state.

This study is aimed at analyzing the peculiarities of the development of industrial enterprises, but it is worth noting an important *limitation*. Obviously, national economy branches differ in the peculiarities of the formation of economic resources. At the same time, enterprises in the industrial sector are more dependent on material costs than enterprises in non-productive areas. Therefore, in determining economic harmonies, we take into account the fundamental difference between manufacturing enterprises and others, as well as their similarity with representatives of some other areas. One of the criteria for comparing the enterprises of Ukraine as a whole, is the structure of the balance sheet, i.e. the ratio of different types of assets of enterprises. Based of such a ratio it is possible to determine the areas of activity with a more or less uniform structure of assets (Table 1), which provides grounds to argue that there is a potential for their future balanced development.

The analysis of the data in Table 1 gives grounds to claim that the structure of the balance sheet of Ukrainian enterprises is heterogeneous, and on average non-negotiable assets in the form of 16 groups of fixed assets and other intangible assets predominate. At the same time, the analysis of data from the State Statistics Service of Ukraine showed that in recent years the structure of the balance sheet of enterprises has been transformed towards an increase in the share of current assets, in particular, current liabilities. This indicates the adaptation of enterprises to the changing environment and to increase the volume of processes that are serviced by borrowed funds from the appropriation of a significant number of assets non-negotiable assets.

The study of the functioning of manufacturing enterprises of Ukraine and the analysis of processes that hinder their smooth operation, provides an opportunity to identify the main economic disharmonies of their development.

1. *Disharmony of economic freedom* (described in the scientific work of Liashenko O. [8]. Among the main reasons that give rise to structural economic disharmony – the low economic conductivity of political decisions taken at the state level as anti-corruption. Overcoming bureaucracy as a manifestation of the growth of freedom entails heterogeneous consequences for the decisions made. It is seen that the creation of inclusive economic institutions as "points of economic freedom" could partly serve the pur-

Table 1

The structure of assets by industries in Ukraine, 2019–2021

Type of the economic activity	Groups of assets, % from total assets								
	2019			2020			2021		
	Non-negotiable assets	Current assets	Non-negotiable assets and groups of leaving	Non-negotiable assets	Current assets	Non-negotiable assets and groups of leaving	Non-negotiable assets	Current assets	Non-negotiable assets and groups of leaving
Average	61,49	38,3	0,16	59,2	40,5	0,17	57,31	42,59	0,09
Agriculture, forestry and fishing	30,17	69,74	0,09	42,6	57,2	0,2	41,22	58,63	0,16
Manufacturing	49,19	50,78	0,03	49,5	50,5	0,0	43,31	56,66	0,04
Construction	21,39	78,52	0,09	17,1	82,7	0,2	17,91	82,06	0,02
Wholesale and retail trade; repair of motor vehicles and motorcycles	14,25	85,71	0,04	15,9	84,0	0,0	15,51	84,48	0,02
Transportation and warehousing, postal and courier activities	80,85	19,13	0,01	76,5	23,5	0,0	75,35	24,58	0,07
Accommodation and food service activities	68,97	31,03	0,00	68,1	31,9	0,0	69,92	30,08	0,00
Information and communication	70,79	27,23	1,98	65,5	32,8	1,7	64,66	34,93	0,42
Financial and insurance activities	47,59	52,32	0,09	43,9	55,8	0,3	41,20	58,25	0,55
Real estate activities	66,35	33,55	0,11	65,6	34,3	0,0	63,98	36,00	0,02
Professional, scientific and technical activities	60,25	39,75	0,00	51,6	48,4	0,0	56,56	43,44	0,00
Administrative and support service activities	91,57	8,412	0,02	88,6	11,4	0,0	85,13	14,84	0,03
Education	85,25	14,75	0,00	78,8	21,2	0,0	68,66	31,34	0,00
Human health and social work activities	72,69	27,31	0,00	77,5	22,5	0,0	74,66	25,34	0,00
Arts, sport, entertainment and recreation	77,94	22,05	0,01	88,2	11,8	0,0	84,27	15,73	0,00
Other service activities	85,15	14,85	0,00	85,1	14,9	0,0	65,98	34,02	0,00

Source: completed by authors based on the data of State Statistics Service of Ukraine [12] pose of overcoming this type of structural disharmony of the country's economic freedom. It is important to note that this economic disharmony is a common condition for the functioning of all enterprises, but for industrial enterprises it is more noticeable due to lower mobility of their capital compared to others, and therefore lower adaptability to restrictions in the country.

2. *Financial disharmony*, which scientists [6], primarily relate to the imbalances in the exchange of economic resources between countries, i.e., the imbalance of current operations of a country. Thus, the rapid economic growth of some countries due to low production costs, including countries such as China and other countries in Southeast Asia, has allowed these countries to succeed at international commodity markets and win the competition with more developed and economically stable countries. Such processes have a positive effect on the trade balances of developing countries, and a negative – on the balance sheets of developed countries, increasing their debts, resulting in financial imbalances.

3. *Material disharmony*, which is manifested in the disparities between effective demand and the price of goods and services. This disproportion is especially evident under the influence of the transformation of production processes in Ukraine due to the aggression of the Russian Federation, which eliminated access to a significant amount of production resources. For example, the closure of the state enterprise for salt production in the Donetsk region "Artemsil" forces food and cosmetics manufacturers to resort to imports, which negatively affects the price of the final product.

4. *Digital disharmonies.* Due to the covid-19 quarantine restrictions that still apply in many countries around the world, a significant number of processes in enterprises have slowed down. Some employees have been transferred to remote work, which is not always justified for manufacturing enterprises. At the same time, the number of digital processes at the enterprise becomes more than it is possible to regulate, taking into account the experience of a particular company and industry traditions.

5. *Disharmony of corporate interests.* This type of disharmony has become most noticeable since February 2022. As a result of the predominance of non-commercial interests over commercial ones, migration flows increased, and part of the personnel of enterprises did not return after being forced to move abroad due to hostilities on the territory of Ukraine. Thus, there is a disparity between the interests of the business owner, consumer of services or goods of the company, as well as the motives of employees who are unable to realize the commercial interests of the company without being at work.

The analysis of scientific sources showed that scientists offer different approaches to highlighting the basic principles of harmonization of business interests.

For instance, Berdar M. M. to the principles of harmonization of interests of enterprises includes the following [1, p. 127]: ensuring the sustainable development of industrial enterprises; application of program-target management in ensuring its sustainable development; determining the set of own financial interests in its mission; the relationship of financial security management subsystems with the overall financial management system; balance of financial interests of owners, management, managers, departments, staff, etc.; carrying out constant monitoring, control, assessment of financial risks; compliance of measures with the formation and implementation of the financial strategy of sustainable development of the industrial enterprise, its mission; timeliness of improving the system of financial support of industrial enterprises; minimization of costs to ensure sustainable development of industrial enterprises; development of financial policy in the areas of financial activity, formation and implementation of financial strategy.

Pravdyuk N. L. and Shinkovich A. V. allow that the principles of harmonization of interests of enterprises should be [10, p. 83]: concretization; balance; maximum efficiency; coordination; compliance with restrictions; flexibility; complexity; stabilization and coordination; decomposition; adaptability; mutual realization; diversity; prevention; cooperation; values, reliability, minimality, saturation, openness and meaningful load of information; complementarity; predictability; professionalism and competence; structural perfection; collegiality; suboptimization; strategic; planning; recombination of rights, responsibilities and powers; effective adjustment.

Koshkalda I. V. and Tregub O. M. argue that the harmonization of the interests of enterprises should be carried out in compliance with such principles [7, p. 38]: planning (provides for a sound plan of activity and development of the enterprise), coordination (analysis of strategic, tactical and operational changes in the enterprise, making appropriate adjustments to the set and proportion of resources), restrictions (based on limiting the set of resources in the enterprise, its structural units in order to effectively manage them), coordination (resources and actions on them should be coordinated and balanced), mutual realization (optimal result of harmonization can be achieved with maximum consideration of the interests of all participants), objectivity (is to adequately characterize the components of the industry structure).

As a result of the analysis, we propose to take into account the following principles of harmonization of the interests of the enterprise (Table 2).

The list of principles shown in the Table 2 is not exhaustive and can be expanded depending on the specific type of crisis and the nature of the development of a particular industry.

Conclusions. The study provided an opportunity to clarify the content of the concept of "economic harmonization of interests of enterprises", to identify the most characteristic economic disharmonies, as well as to summarize the principles on which economic harmonization of industrial enterprises of Ukraine should be based.

In general, the crisis of recent years has negatively affected the development of industrial and commercial entities, including due to their high dependence on imports of raw materials due to the loss of access to some resources due to hostilities. The escalation of the military aggression of the Russian Federation leads to the deepening of economic disharmonies, the quantitative measurement of which is complicated by the impossibility of obtaining data on the functioning of the temporarily occupied territories of Ukraine. At the same time, a theoretical generalization of the provisions on which the process of economic harmonization of industrial enterprises should be based for the possibility of their further development taking into account corporate interests, as well as the interests of the final consumer. This will provide an opportunity to deepen the understanding of the content of economic harmonies, balanced development and sustainable development of enterprises.

Table 2

Basic principles of harmonization of interests of industrial enterprises

№	Principle	Characteristics
1	Complexity	An integrated approach to the development and implementation of appropriate measures
2	Planning	Development of measures taking into account pessimistic and optimistic options for enterprise development
3	Limitations	Taking into account certain restrictions that may arise in the course of the enterprise
4	Competitiveness	The planned measures will help increase the level of competitiveness of the enterprise
5	Environmental friendliness	Reducing the negative impact of the company on the environment
6	Balance	Maintaining a balance between the interests of the enterprise and society, as well as the state
7	Continuity	The process of implementing appropriate measures to harmonize the interests of the enterprise must be continuous
8	Efficiency	Planned activities should be economically justified and have a positive impact on the dynamics of the enterprise

Source: proposed by the authors on the basis of [1; 7; 10]

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