

MANAGEMENT

RECEIVED:

15 January 2024

ACCEPTED:

15 February 2024

RELEASED:

20 March 2024

UDC 658.5:334.716

DOI [10.26661/2522-1566/2024-1/27-06](https://doi.org/10.26661/2522-1566/2024-1/27-06)

**SMALL BUSINESS: FEATURES OF SYSTEM ANALYSIS IN THE STRATEGIC
MANAGEMENT SYSTEM**

Viktor Shyshkin

Zaporizhzhia National University

Zaporizhzhia, Ukraine

[ORCID 0000-0001-8620-4722](https://orcid.org/0000-0001-8620-4722)

Artem Sulyz

Zaporizhzhia National University

Zaporizhzhia, Ukraine

Oksana Onyshchenko

Zaporizhzhia National University

Zaporizhzhia, Ukraine

[ORCID 0000-0002-3009-3856](https://orcid.org/0000-0002-3009-3856)

Danylo Tur

Zaporizhzhia National University

Zaporizhzhia, Ukraine

*Corresponding author email: oksana.onishchenko.znu@gmail.com

Abstract. The article analyzes various approaches to «small business» definition, which are proposed in regulatory and legal documents as well as in modern scientific works. The economic essence and main functions of small business as a subject of the economic system are defined. The problems faced by small business entities with the beginning of the war in Ukraine were studied.

The small business management classification by duration and scale are analyzed. The system analysis main goal as well as the necessity of its usage in small business strategic management is substantiated. The main factors of the internal and external small business entity environment are outlined. The system analysis features of strategic management in small business are studied. The necessity and main ways of strategic management efficiency improving in small business in the military conditions are substantiated. The main challenges and tasks that must be fulfilled by a modern small enterprise in order to adapt to the new external environment conditions in order to continue full-fledged work during the war are defined.

Keywords: small business, system approach, macro environment, micro environment, strategic management, system analysis, management decision.

JEL Classification: L 20, L 22, M12, M40

INTRODUCTION

The destruction of the established rules of the market, the change in supply and demand caused by the start of hostilities in Ukraine requires a modern small enterprise to find methods of adaptation to new circumstances, to attract reserves to maintain its livelihood, to carry out transformation or relocation of its production facilities. Ensuring long-term competitive advantages in modern conditions is more possible thanks to the effective use of strategic management methods and economic analysis.

Shyshkin, V., Onyshchenko, O., Sulyz, A. & Tur, D. (2024). Small business: features of system analysis in the strategic management system. *Management and Entrepreneurship: Trends of Development*, 1(27), 64-75. <https://doi.org/10.26661/2522-1566/2024-1/27-06>

Small business plays a key role in the development of the economy, contributes to the creation of new jobs and ensures innovative development. System analysis in the context of strategic management allows to consider the enterprise as a whole system, determine its strengths and weaknesses, as well as to develop optimal strategies for achieving success and competitive advantages.

It is important for small businesses to apply system analysis in strategic management to achieve stability and efficiency. A consistent approach to the study of the external and internal environment, the development of optimal strategies and their implementation allow small businesses to successfully compete on the market and ensure sustainable growth.

LITERATURE REVIEW

Scientific interest in finding ways to increase the effectiveness of strategic management in small business is due to a number of factors and challenges that are characteristic of this sector of the economy.

The works of the following domestic and foreign scientists are devoted to the search for ways to increase the effectiveness of strategic management in small business: Z. Varnaliy, I. Herchikova, M. Tugvin-Baranovskyi, V. Gerasimchuk, V. Lyashenko, Y. Schumpeter and others.

Let's consider different approaches to the terminological definition of the concept of "small business" proposed in modern scientific studies.

Depending on the scale of economic activity Varnalii Z.S. divided entrepreneurship into large, medium and small (Varnaliy Z. S., (2003). The scientist interpreted "small entrepreneurship" as an independent, systematic, innovative activity of small enterprises and citizen-entrepreneurs at their own risk with the aim of realizing an economic interest – making a profit.

A similar definition is provided by Hetman O.O.: "...small entrepreneurship is the independent economic activity of small enterprises and citizen-entrepreneurs, which is conducted with the aim of obtaining profit..." (Hetman O.O. & Shapoval V.M., 2012).

The same approach is followed in his scientific works by V. I. Gerasimchuk, who divides such related concepts as "entrepreneurship", "business" and "small and medium-sized business" and believes that business is any economic activity with the aim of obtaining a certain benefits, and entrepreneurship as an economic activity is carried out exclusively on an innovative basis (Kozachenko A.B. et al., 2003).

Some researchers, in particular Kichuk O.S., hold the opposite opinion and consider "small entrepreneurship" to be a domestic translation of "small business" (Kichuk O.S., 2009).

According to another scientist Bilorus O.H. small entrepreneurship is a special subtype of entrepreneurship, which consists in the creation and practical implementation of a new economic process or making a special contribution to an already existing economic process, connected with the entrepreneurial activity of citizens – natural persons and with the functioning of small entrepreneurial structures of various forms of ownership and organizational legal forms for the purpose of obtaining profit, provided that the subject of entrepreneurship has a personal interest in it and the need to satisfy certain needs of society (Bilorus O.G., (2014).

Voloshchuk N.Yu. defines small entrepreneurship as a special type of economic activity, taking into account the entrepreneur's creative abilities and innovative approaches, based on self-employment of entrepreneurs and members of his family, own risk and property responsibility, aimed at making a profit and according to certain criteria defined by current legislation (Voloshchuk N.Yu., 2015).

Frolova V.Yu. proposes to consider small entrepreneurship as an independent organic element of the market economy, which is based on the initiated risky economic activity of small enterprises and individual entrepreneurs with the aim of obtaining additional profit (Frolova V.Yu., 2017).

According to economist Matusova O.M. small entrepreneurship is a sector of the regional economy in which business entities of various organizational and legal forms operate, carrying out independent, innovative, systematic economic activity at their own risk with the aim of obtaining an economic and social effect (Matusova O.M., 2016).

Another domestic scientist Nebava M.I. believes that small business is a very delicate and sensitive sector of the economy, which is the most vulnerable to such adverse factors as financial difficulties, cyclical fluctuations, inflation, tax pressure, etc. (Nebava M.I., 2022).

As a result of the analysis of various definitions of the term “small business” proposed in modern scientific studies, it was determined that scientists adhere to two conceptual approaches to defining the essence of this term: as a type of economic activity and as a sector of the national economy.

PAPER OBJECTIVE

The paper is aimed at disclosure of the theoretical foundations of system analysis in strategic management at small business enterprises and justification of the need to increase the effectiveness of strategic management in the conditions of martial law.

RESULTS AND DISCUSSION

With the formation of a market economy in Ukraine, various types of economic entities began to form, differing in size, form of management and volume of profit. Classification of business entities in Ukraine can be carried out according to several categories, in particular, according to the size of the company. Thus, when assigning an enterprise to one or another type, a combination of the following factors is taken into account: the volume of the company's income; number of workers; the value of total assets.

Thus, business entities are divided into four large groups: micro-enterprises, small business entities, medium-sized enterprises, and large enterprises.

There is no unified approach to the interpretation of the term “small business” in national legal acts. The state policy regarding the regulation of economic relations that arise in the process of organizing and carrying out economic activities between economic entities is reflected in a number of regulatory and legal documents, the main ones of which are the Law of Ukraine “On Entrepreneurship” (1991), the Law of Ukraine “On Development and state support of small and medium-sized enterprises in Ukraine” (2012), the Law of Ukraine “On Business Partnerships” (1991), the Law of Ukraine “On the Audit of Financial Statements and Auditor Activities” (2017), the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” (1999), the Law of Ukraine “On the Protection of Economic Competition” (2001), the Economic Code of Ukraine (2003) and others.

Thus, according to the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” (1999), small enterprises are those that do not meet the criteria for micro-enterprises and whose indicators, as of the date of drawing up the annual financial statements for the year preceding the reporting year, meet at least two of the following criteria:

- 1) book value of assets - up to 4 million euros inclusive;
- 2) net income from the sale of products – up to 8 million euros inclusive;
- 3) the average number of employees is up to 50 people.

According to the definition given in Article 55 of the Economic Code of Ukraine (2003), subjects of small business are natural persons registered in accordance with the procedure established by law as natural persons – entrepreneurs or legal persons – business subjects of any organizational and legal form and form of ownership, in which the average number of employees for the reporting period does not exceed 50 people and the annual income from any activity does not exceed the amount equivalent to 10 million euros, determined at the average annual exchange rate of the National Bank of Ukraine.

According to the definition given in the Law of Ukraine “On the Protection of Economic Competition” (2001), a small and medium-sized entrepreneur is defined as a business entity whose income from the sale of products for the last financial year or the value of its assets does not exceed the amount equivalent to 500 thousand euros, determined at the rate of the National Bank of Ukraine, which operated on the last day of the fiscal year, if there are competitors with a significantly larger market share in the markets where this entrepreneur operates. We will conduct a comparative analysis of the meaning of the term “small enterprise” proposed in the normative legal acts of Ukraine, which regulate economic relations that arise in the process of organizing and carrying out economic activities (Table 1):

Table 1

Comparative analysis of the characteristic features of the categories of enterprises according to their definitions given in the legislative acts of Ukraine

Law of Ukraine “On Accounting and Financial Reporting in Ukraine”	Economic Code of Ukraine	Law of Ukraine “On Protection of Economic Competition”
	Microenterprise - book value of assets - up to 350 thousand euros; - net income from the sale of products – up to 700 thousand euros; - the average number of employees is up to 10 people	 - the average number of employees for the reporting period does not exceed 10 people; - annual income from any activity does not exceed the amount equivalent to 2 million euros, determined at the average annual exchange rate of the National Bank of Ukraine (NBU)
	Small enterprise - book value of assets – up to 4 million euros; - net income from product sales – up to 8 million euros; the average number of employees is up to 50 people	 - the average number of employees for the reporting period does not exceed 50 people; - the annual income from any activity does not exceed the amount equivalent to 10 million euros, determined at the average annual exchange rate of the NBU.
	Medium enterprise - book value of assets - up to 20 million. euro; - net income from product sales - up to 40 million. euro; - the average number of employees is up to 250 people	 other business entities belong to medium-sized business entities.
	Large enterprise - book value of assets – more than 20 million euros; net income from the sale of products (goods, works, services) – more than 40 million euros; - the average number of employees is more than 250 people	 - income from the sale of products for the last fiscal year or the value of assets does not exceed the amount equivalent to 500 thousand euros, determined at the rate of the NBU.
		 there is no definition of the term
		 - income from the sale of products for the last fiscal year or the value of assets does not exceed the amount equivalent to 500 thousand euros, determined at the rate of the NBU.
		 there is no definition of the term

Source: after Ukrainian financial and accounting portal «Debit-Credit»

Therefore, in national legal acts, the category of an enterprise is determined based on the indicators of its financial statements for the year preceding the reporting year and the number of employees.

Depending on the scale, duration and horizon of implementation, management in small business is divided into strategic, tactical and operational (Table 2).

Table 2

The main types of management in a small business depending on its duration and scale

Type	Operational	Tactical	Strategic
Appointment	production and sale of products (goods and services) for profit	achievement of set goals, distribution of production and management functions among employees	long-term survival of the enterprise under changing conditions
Object of concentration	search for ways of efficient use of production factors	adjustment of individual indicators of the strategic plan, review of management goals	search for new opportunities in competition
Time horizon	short term perspective	short-term, medium-term perspective	long-term perspective
Performance criteria	profitability, rational use of resources	comparing strategic plan indicators with those achieved over a certain period	timely response of the enterprise to the challenges of the changing external environment

Source: compiled by authors

Strategic management, which involves the formation of a strategic-type management system based on the definition of the goal as the starting point of strategic actions, demonstrates the greatest effectiveness at enterprises of various types (Table 1). The main goal of strategic management is to ensure the long-term survival of the enterprise under changing market conditions.

The application of strategic management in a small business assumes that the developed strategies, which will cover a set of defined goals, must have a systemic nature from the moment of their development to implementation.

Western European scientists D. Schendel, K. Hatten and F. Kotler, who are developers of the theory of strategic management, belong to one of the effective in methodological and practical terms of attempts to offer a constructive definition of this term: strategic management is the process of defining and establishing a connection of the organization with its external environment, which consists in the realization of the chosen goals and in the desire to achieve the desired state of relations with the environment by means of the distribution of resources, which allows the organization and its divisions to act effectively and efficiently.

Strategic management in a small business is a dynamic process, the components of which are:

- analysis of the internal and external environment of the organization;
- mission of the enterprise;
- strategy selection;
- implementation of the selected strategy;
- control of the strategy implementation process and evaluation of results.

Since strategic management involves the transformation of the enterprise from the current state to the desired one, the constant adjustment of all elements of the system as a reaction to

changes in the parameters of the external environment is characterized by the repetition of the stages of strategic management, i.e. cyclicity.

A necessary prerequisite for each subsequent management cycle is the use of system analysis in strategic management, which is designed to reveal the reasons for the success or failure of the company's strategic activities. It is the system analysis that provides the basis for defining the mission and main long-term goals of the enterprise, developing and implementing the chosen strategy, and evaluating the results.

The set of methods and tools used in the study of economic systems is called system analysis. The main purpose of applying system analysis in solving specific problems is decomposition of the problem into its component parts, increasing the degree of validity of management decisions, forming a set of alternatives, comparing them with each other and determining the prevailing ones.

System analysis allows you to investigate factors whose influence can be expressed both quantitatively and qualitatively.

A small enterprise as an institution of the modern economic system is a separate subject of economic activity, the strategic activity of which is formed taking into account the factors of the internal and external environment. In a market economy, the very environment of the organization determines its existence (Figure 1):

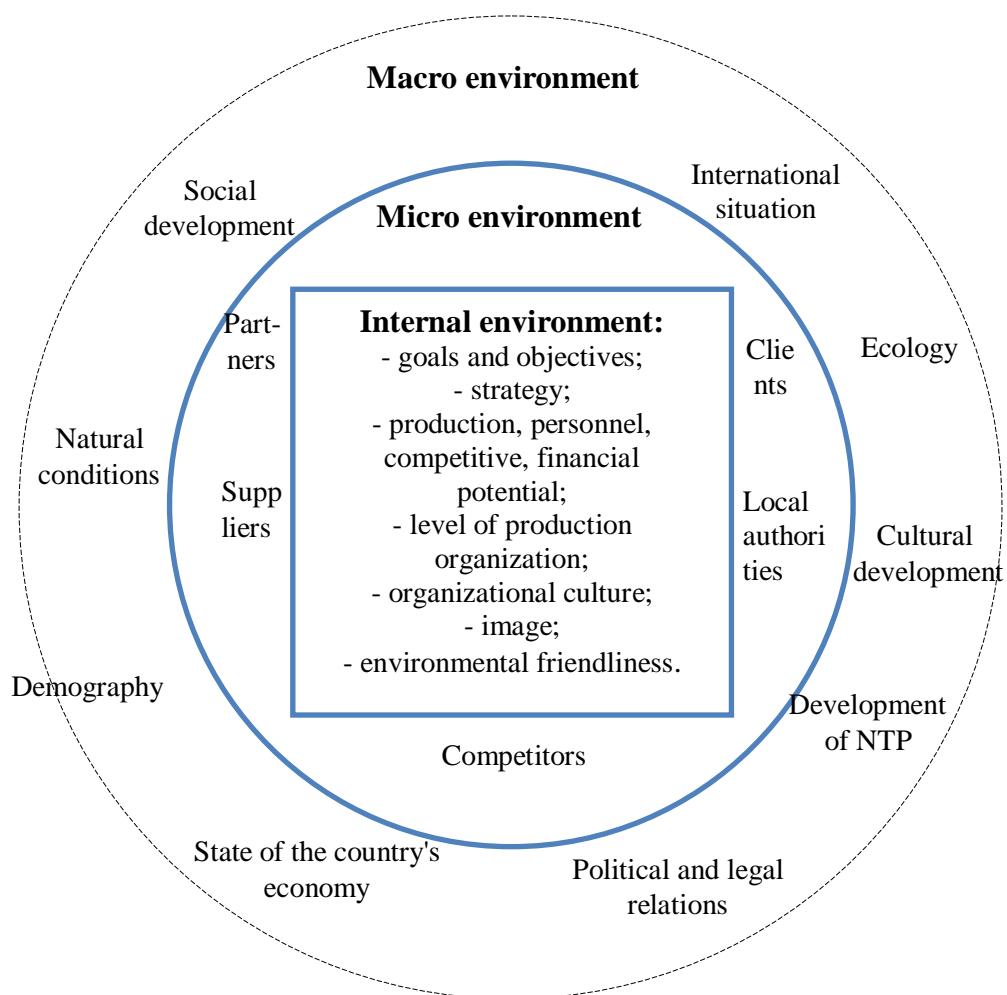


Figure 1. Factors of the internal and external environment of a small business entity

Source: after Savina H.H. & Skibina T.I., 2016

The development of the strategy of a small business entity should begin with an analysis of the organization's environment, the results of which will become the basis for forming the mission, goals and choosing the appropriate strategy (Figure 1).

A systemic analysis of the organization's environment involves the study of factors of the macro environment, the immediate environment of the enterprise and internal factors of its development. Thus, an assessment of the company's strengths and weaknesses, available resources, opportunities, and threats provides a basis for strategic analysis.

The objects of system analysis in strategic management are the process of preparing and making management decisions and various problems that arise during the creation and functioning of an enterprise as an economic system.

The essence of the system analysis is that this process is related to making the optimal management decision from a set of alternatives, each of which is evaluated from a long-term perspective.

The tasks of system analysis include tasks of decomposition (representation of the system in the form of subsystems consisting of separate elements), analysis (determination of the properties of the system and its external environment) and synthesis (construction of the system according to the description of the transformation law).

It is believed that the purpose of system analysis is the analysis of problems that must be solved in the process of strategic planning. Therefore, the most important task in carrying out a system analysis is the development of recommendations for solving the practical problems of the enterprise.

In general, in the process of system analysis, it is possible to identify general patterns of conducting research aimed at finding the best solutions to various problems.

In strategic management, system analysis develops specific scientific methods of cognition (definition and ranking of goals, breakdown of problems into separate elements, determination of relationships both between system elements and between the system and the external environment), studies the regularities and order of implementation of individual methods of cognition, and as well as the principles of combining individual methods and techniques into a set of system analysis methods.

System analysis in strategic management in small business should include not only the development of strategic plans, but also the monitoring of the current situation with feedback and a flexible response to changes in the organization's external environment.

Since the most important goals of the existence of any enterprise are the continuity of its economic activity with obtaining economic benefits, then strategic management should be an ongoing process, and not a one-time act of strategy development.

We can single out the following main tasks that are solved by system analysis in strategic management:

1) substantiation of the set of desired states of the subject of small business, which is the object of strategic management, and the system of priorities based on a set of indicators of the desired state of the enterprise;

2) analysis of the problems of achieving the desired state of the enterprise with the simultaneous search for ways to solve them;

3) the content and structure of target programs for the implementation of the small business development strategy according to its main components or strategic directions.

In the conditions of fierce competition, the main task of small business entities in strategic management is to ensure sustainable competitive advantages, which are a guarantee of long-term and effective functioning and development of the enterprise.

In general, the following characteristic features of system analysis in strategic management in small business can be distinguished:

- application of the system approach, which consists in taking into account the overall goal of the system and the relationships of a separate element of the system with its other elements;

- implementation of a system analysis for the entire complex of problems and its reduction to the level of their components;
- for the most part, the results of the analysis indicate the way to solve the problem and require the adoption of appropriate management decisions;
- system analysis acts as an auxiliary tool that provides an opportunity to determine alternative solutions to the problem;
- digitization of business processes and the use of modern computer technology;
- taking into account indicators based on accounting, reporting and plan data.

Before the war in Ukraine, it was small entrepreneurship that increased the level of employment of the population, formed a competitive environment, stimulated business activity, ensured the effective use of production resources, generated the formation of the middle class of the population, ensured the well-being of entrepreneurs, and determined the stability of the socio-economic system of the state.

The dynamics of the number of registered small business entities is presented in Figure 2:

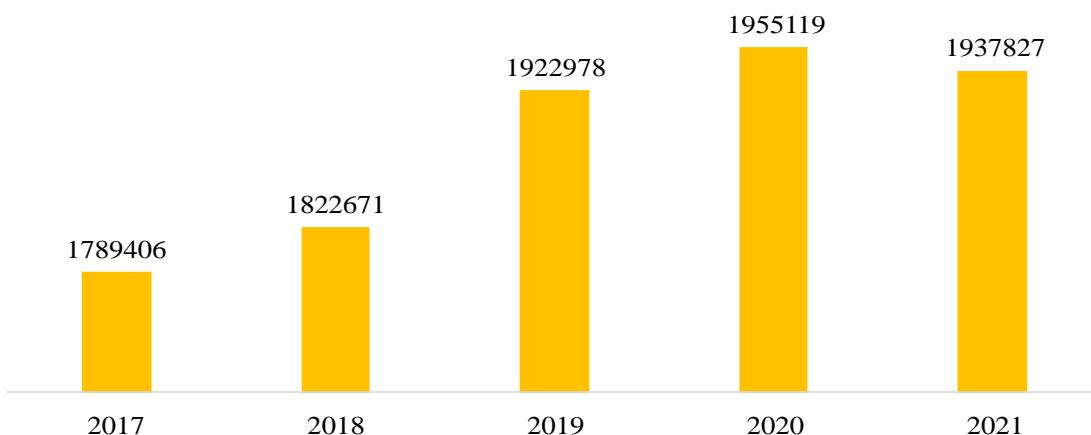


Figure 2. Dynamics of the number of small business entities in Ukraine for 2017-2021, units

Source: after Voloshchuk N.Yu., 2015

Today, the development of small business in Ukraine is a powerful aggregate of the country's exit from the economic crisis in the conditions of war, because the creation of small business entities guarantees replenishment of the state budget and contributes to the solvency of the population.

Given the much smaller margin of financial stability and geographical attachment to its consumer, small businesses today have a more difficult time than large companies.

Subjects of small businesses in Ukraine in the conditions of martial law and military operations suffered significant losses and destruction. Thus, according to a survey conducted by the Ministry of Digital Transformation, 47% of enterprises have stopped, and the total direct losses of small and medium-sized businesses since the beginning of the war are estimated at 85 billion dollars (UNIAN Information Agency, 2022).

Therefore, the effective management of business processes of a small enterprise during the war should be based on a high speed of reactions to the challenges of the external environment and awareness of a high degree of responsibility for each management decision made. Thus, in order to adapt to the new challenges of the external environment in order to continue full-fledged work during the war, small business entities faced a number of new tasks, including the relocation of production facilities and the resumption of work at new sites, mostly in the western regions of Ukraine, establishing the export of goods to third countries in transit through the territory of the EU,

regulating the procedure for booking employees for temporary travel abroad, establishing effective logistics by road, etc.

CONCLUSION

Effective strategic management of small business entities in wartime conditions should be based on the adaptability of management, the ability to set new goals and objectives, quickly analyze risk factors and promptly make effective management decisions.

It is the systematic analysis in the strategic management of a small business entity that makes it possible to obtain an information base for making strategic decisions based on an assessment of the company's strengths and weaknesses, opportunities and threats, to quickly adapt to new circumstances on the market, and to minimize the negative consequences of the influence of external factors on its activities and internal environment.

System analysis, as a methodology for solving large complex problems in strategic management, represents the most objective basis for the approval of management decisions and allows structuring the identified problem based on the analysis of actual data.

REFERENCES

Bilorus O.G. (2014). Financial and monetary factors of investment and innovation development of small and medium-sized businesses. *Banking business*, vol. 1. (in Ukrainian).

Classification of enterprises. *Nova Poshta Business School*. Web site of intensive educational workshop for owners of small and medium-sized businesses. Available at: <https://online.novaposhta.education/blog/klasifaciya-pidpriemstv> (Accessed 29 September 2023)

Classification of enterprises. Ukrainian financial and accounting portal «Debit-Credit». Available at: https://services.dtkt.ua/catalogues/other_dov/23 (Accessed 1 October 2023).

Economic Code of Ukraine. (2003, January 16). *Bulletin of the Verkhovna Rada of Ukraine*. Kyiv: Parlam. vyd-vo [in Ukrainian], [Online], available at: <https://zakon.rada.gov.ua/laws/show/436-15#Text> (Accessed 1 October 2023).

Frolova V.Yu. (2017). Current problems of small business entities in Ukraine. *Visnyk Berdyans'koho universytetu menedzhmentu i biznesu*, vol. 1, pp. 16-34. (in Ukrainian).

Hetman O.O., Shapoval V.M. (2012) Enterprise economics: a study guide. Kyiv : Center for Educational Literature. (in Ukrainian).

Kichuk O.S. (2009) Organizational and economic mechanism of small business development. Odesa. (in Ukrainian).

Kozachenko A.B., Voronkova A.E., Medyanyk V.Yu., Nazarov V.V. (2003) Small business: sustainability, compensatory possibilities. Kyiv: Libra. (in Ukrainian).

Matusova O.M. (2016) The essence and classification of small rural entrepreneurship. *Problemy i perspektyvy rozvytku pidpryyemnytstva*, vol. 1, pp. 12-17. (in Ukrainian).

Nebava M.I. (2022) Small business development trends under the new Tax Code. Available at: http://www.nbuu.gov.ua/portal/soc_gum/sre/2011_1/87.pdf (Accessed 5 October 2023).

On accounting and financial reporting in Ukraine: Law of Ukraine dated July 16, 1999 No. 996-XIV. *Bulletin of the Verkhovna Rada of Ukraine*. (in Ukrainian). Available at: <https://zakon.rada.gov.ua/laws/show/996-14#Text> (Accessed 1 October 2023).

On business partnerships: Law of Ukraine dated September 19, 1991 No. 1576-XII. *Bulletin of the Verkhovna Rada of Ukraine* (in Ukrainian). Available at: <https://zakon.rada.gov.ua/laws/show/1576-12#Text> (Accessed 1 October 2023)

On entrepreneurship: Law of Ukraine dated February 7, 1991 No. 698-XII. *Bulletin of the Verkhovna Rada of Ukraine* (in Ukrainian). Available at: <https://zakon.rada.gov.ua/laws/show/698-12#Text> (Accessed 1 October 2023)

Shyshkin, V., Onyshchenko, O., Sulyz, A. & Tur, D. (2024). Small business: features of system analysis in the strategic management system. *Management and Entrepreneurship: Trends of Development*, 1(27), 64-75. <https://doi.org/10.26661/2522-1566/2024-1/27-06>

On the audit of financial statements and audit activity: Law of Ukraine dated December 21, 2017 No. 2258-VIII. *Bulletin of the Verkhovna Rada of Ukraine*. (in Ukrainian). Available at: <https://zakon.rada.gov.ua/laws/show/2258-19#Text> (Accessed 1 October 2023).

On the development and state support of small and medium-sized enterprises in Ukraine: Law of Ukraine dated March 22, 2012 No. 4618-VI. *Bulletin of the Verkhovna Rada of Ukraine* (in Ukrainian). Available at: <https://zakon.rada.gov.ua/laws/show/4618-17#Text> (Accessed 1 October 2023)

On the protection of economic competition: Law of Ukraine dated January 11, 2001 No. 2210-III] *Bulletin of the Verkhovna Rada of Ukraine*. (in Ukrainian). Available at: <https://zakon.rada.gov.ua/laws/show/2210-14#Text> (Accessed 1 October 2023).

Peresada A.A. (2002) Investment process management. Kyyiv: Libra. (in Ukrainian).

Savina H.H., Skibina T.I. (2016). Factors of external and internal influence on the level of efficiency of enterprise management of a complex of communal services. *Efektyvna ekonomika*, Efektyvna ekonomika, vol. 3. Available at: <http://www.economy.nayka.com.ua/?op=1&z=5300> (Accessed 5 October 2023).

State Statistics Committee of Ukraine (2020), “Activity of subjects of large, small and micro enterprises: statistical collection for 2017 – 2021: statistical collection”, [Online], available at: https://ukrstat.gov.ua/druk/publicat/kat_u/2021/zb/12/Dsvsmm_20.pdf (Accessed 5 October 2023).

UNIAN Information Agency (2022). Business in conditions of war: what prevents entrepreneurs from working, [Online], available at: <https://www.unian.ua/economics/finance/stalo-vidomo-yak-ukrajinskiy-biznes-ogovtuyetsya-vid-pershogo-shoku-viyni-novini-ukrajina-11874339.html> (Accessed 6 October 2023).

Varnalii Z. S. (2003). Small entrepreneurship: basics of theory and practice. Kyyiv: Znannya. (in Ukrainian).

Voloshchuk N.Yu. (2015) Theoretical approaches to the study of the essence of the small business category. *Naukovyy visnyk Mukachivs'koho derzhavnoho universytet: Economics*, vol. 2, pp. 13-17 (in Ukrainian).

СПИСОК ВИКОРИСТАНИХ ДЖЕРЕЛ

1. Білорус О.Г. Фінансові та грошово-кредитні чинники інвестиційно-інноваційного розвитку малого та середнього бізнесу. Банківська справа. 2014. № 1. С. 14-18.
2. Школа бізнесу Нова Пошта – інтенсивний освітній практикум для власників малого та середнього бізнесу. Класифікація підприємств. URL: <https://online.novaposhta.education/blog/klasifikaciya-pidprielstv> (дата звернення: 20.09.2023).
3. Український фінансово-бухгалтерський портал «Дебет-Кредит». Класифікація підприємств. URL: https://services.dtkt.ua/catalogues/other_dov/23 (дата звернення: 01.10.2023).
4. Господарський кодекс України: Закон України від 16 січня 2003 р. № 436-IV. Відомості Верховної Ради України. 2003. № 18-22. Ст. 144. URL: <https://zakon.rada.gov.ua/laws/show/436-15#Text> (дата звернення: 01.10.2023).
5. Фролова В.Ю. Актуальні проблеми діяльності суб'єктів малого підприємництва в Україні. Вісник Бердянського університету менеджменту і бізнесу. 2017. № 1. С. 16-34.
6. Гетьман О.О., Шаповал В.М. Економіка підприємства: навчальний посібник. Київ: Центр учебової літератури, 2012. 488 с
7. Кічук О.С. Організаційно-економічний механізм розвитку малого підприємництва: дис. ... кандидата економічних наук : 08.00.04. Одеса, 2009. С. 226.
8. Малий бізнес: стійкість, компенсаторні можливості. / А.В. Козаченко, А.Э. Воронкова, В. Ю. Медяник, В.В. Назаров. Київ: Лібра, 2003. 328 с.

9. Матусова О.М. Сутність і класифікація малого сільського підприємництва. *Проблеми і перспективи розвитку підприємництва*. 2016. № 1. С. 12 – 17.
10. Небава М.І. Тенденції розвитку малого бізнесу в умовах нового Податкового Кодексу. URL: http://www.nbuu.gov.ua/portal/soc_gum/sre/2011_1/87.pdf (дата звернення: 05.10.2023).
11. Про аудит фінансової звітності та аудиторську діяльність: Закон України від 21 грудня 2017 р. № 2258-VIII / Верховна Рада України. URL: <https://zakon.rada.gov.ua/laws/show/2258-19#Text> (дата звернення: 01.10.2023).
12. Про бухгалтерський облік та фінансову звітність в Україні: Закон України від 16 липня 1999 р. № 996-XIV / Верховна Рада України. URL: <https://zakon.rada.gov.ua/laws/show/996-14#Text> (дата звернення: 01.10.2023).
13. Про господарські товариства: Закон України від 19 вересня 1991 р. № 1576-XII / Верховна Рада України. URL: <https://zakon.rada.gov.ua/laws/show/1576-12#Text> (дата звернення: 01.10.2023).
14. Про захист економічної конкуренції: Закон України від 11 січня 2001 р. № 2210-III / Верховна Рада України. URL: <https://zakon.rada.gov.ua/laws/show/2210-14#Text> (дата звернення: 01.10.2023).
15. Про підприємництво: Закон України від 7 лютого 1991 р. № 698-XII / Верховна Рада України. URL: <https://zakon.rada.gov.ua/laws/show/698-12#Text> (дата звернення: 01.10.2023).
16. Про розвиток та державну підтримку малого і середнього підприємництва в Україні: Закон України від 22 березня р. 2012 № 4618-VI / Верховна Рада України. URL: <https://zakon.rada.gov.ua/laws/show/4618-17#Text> (дата звернення: 01.10.2023).
17. Пересада А.А. Управління інвестиційним процесом. Київ : Лібра, 2002. 472 с.
18. Савіна Г.Г., Скібіна Т.І.. Фактори зовнішнього та внутрішнього впливу на рівень ефективності управління підприємством комплексу комунальних послуг. *Ефективна економіка*. Херсон, 2016. №3. URL: <http://www.economy.nayka.com.ua/?op=1&z=5300> (дата звернення: 10.10.2023).
19. Діяльність суб'єктів великого, малого та мікропідприємництва: статистичний збірник / Державний комітет статистики України. Київ, 2020. URL: https://ukrstat.gov.ua/druk/publicat/kat_u/2021/zb/12/Dsvsmm_20.pdf (дата звернення: 05.10.2023).
20. Інформаційне агентство «УНІАН» (2022). Бізнес в умовах війни: що заважає підприємцям працювати. URL: <https://www.unian.ua/economics/finance/stalo-vidomo-yak-ukrajinskiy-biznes-ogovtuyetsya-vid-pershogo-shoku-viyni-novini-ukrajina-11874339.html> (дата звернення: 06.10.2023).
21. Варнальй З. С. Мале підприємництво: основи теорії і практики. Київ: Знання, 2003. 303 с.
22. Волощук Н.Ю. Теоретичні підходи до дослідження сутності категорії малого підприємництва. *Науковий вісник Мукачівського державного університету: Економіка*. 2015. № 2. С. 13-17.

МАЛЕ ПІДПРИЄМНИЦТВО: ОСОБЛИВОСТІ СИСТЕМНОГО АНАЛІЗУ В СИСТЕМІ СТРАТЕГІЧНОГО УПРАВЛІННЯ

Шишкін Віктор Олександрович
Запорізький національний університет
Запоріжжя, Україна

Онищенко Оксана Анатоліївна
Запорізький національний університет
Запоріжжя, Україна

Сулиз Артем Володимирович
Запорізький національний університет
Запоріжжя, Україна

Тур Данило Вадимович
Запорізький національний університет
Запоріжжя, Україна

У статті проаналізовано різні підходи до визначення терміну «мале підприємництво», запропоновані в нормативно-правових документах та в сучасних наукових дослідженнях. Визначено економічну сутність та основні функції малого підприємництва, як суб'єкта економічної системи. Досліджено стан та проблеми, з якими зіштовхнулися суб'єкти малого підприємництва з початком війни в Україні.

Проаналізовано основні види управління в малому підприємництві в залежності від його тривалості та масштабу. Визначено головну мету та обґрунтовано необхідність застосування системного аналізу у стратегічному управлінні в малому бізнесі. Окреслено фактори внутрішнього та зовнішнього середовища суб'єкта малого підприємництва. Досліджено характерні особливості системного аналізу при стратегічному управлінні в малому підприємництві. Обґрунтовано необхідність та основні шляхи підвищення ефективності стратегічного управління малого бізнесу в умовах воєнного стану. Визначено основні виклики та завдання, які мають бути виконані сучасним підприємством з метою адаптації до нових умов зовнішнього середовища для продовження повноцінної роботи під час війни.

Ключові слова: мале підприємництво, системний підхід, макросередовище, мікросередовище, стратегічне управління, системний аналіз, управлінське рішення.