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THEORETICAL BASICS OF THE EFFICIENCY OF THE ENTERPRISE

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Searching for ways to determine and improve the efficiency of the enterprise is considered a serious problem, since any enterprise is a complex system with difficult to understand essential characteristics.

In market conditions, enterprises must constantly monitor and improve their efficiency in order to ensure economic development. Although the concept of efficiency has already been studied in the literature, there is still no single and clear interpretation of its economic essence. The economic efficiency category performs a target function, and therefore, as a rule, it is used as a generalizing criteria for the expediency and rationality of economic and organizational decisions of economic entities.

The analysis of the definitions proposed by various scientists shows that most of them consider efficiency as the relationship between the result or effect and the costs incurred by the enterprise during its activity. The majority also believes that "efficiency" is the "effectiveness" of the company's activities. However, these concepts are not identical. The main difference is that performance means a comparison of the result with the costs incurred by the enterprise to achieve this result. In turn, efficiency involves comparing the effect with costs.

In our opinion, efficiency is the ability to formulate and achieve a goal, taking into account external and internal factors and using all available resources. This ability is aimed at solving a wide range of problems, such as social, environmental and financial, both at the level of the enterprise and in society as a whole, taking into account the optimal ratio between costs and the obtained effect.

Efficiency as an economic category is considered through various prisms, in particular:

- economic efficiency, which reflects the extent to which the costs and results of the enterprise correspond to its goals and financial interests of the participants;
- social efficiency, which assesses the compliance of the costs and social results of the enterprise's activities with its goals and the social needs of society;
- technical efficiency, which reflects the maximum possible volume of production, achieved as a result of the use of available resources;
- environmental efficiency, which indicates the extent to which the costs and environmental results of activities correspond to the interests of the state and society in the field of environmental protection [8, p. 174].

S. Mocherny notes that economic efficiency is the achievement of the greatest results with the lowest costs of living and physical labor [5, p. 505].

M. D. Bilyk describes economic efficiency as the relationship between the obtained economic result and the resources used within the framework of work, concepts and activities. According to his interpretation, this is an indicator of how effectively resources are used to achieve the maximum volume of production at minimum costs [2, p. 247].

Pokropyvny S. F. considers the improvement of social efficiency to be the main goal of enterprise activity. He claims that social efficiency is more important than economic efficiency, which he considers intermediate. His statement is explained by the fact that economic efficiency, that is, the level of productivity of enterprises, is the basis, but not the only component of solving social issues. Each manufacturer should take into account how social efficiency increases in the production process, and pay attention to it [3, p. 473].

A similar opinion is held by V. D. Bazilevich, who defines social efficiency as the degree of compliance of the final production results with the social needs of society and the individual needs of a person [4, p. 67].

Technical efficiency is a narrower concept than economic efficiency. Technical efficiency means achieving the maximum result with the minimum use of resources. Technical efficiency does not take into account the cost of individual resources or the difference in benefit from their use for different types of products.

Andriychuk V. G. considers technical efficiency as "the result of the interaction of production factors, which shows the achieved productivity" [1, p. 174].

Environmental efficiency requires increasing the efficiency of production in comparison with the resources used, while preserving the surrounding natural environment. The criteria of ecological efficiency is the satisfaction of the needs of the population in products [7, p. 62].

Researchers emphasize the difficulty of determining ecological and economic efficiency. The ecological consequences of the damage caused to the natural environment (NE) in the production process are almost impossible to measure quantitatively and take into account when conducting an economic assessment. This leads to the fact that most calculations of ecological and economic efficiency are based on the ratio of costs for the protection of epy natural environment to the obtained economic results [6]. However, this calculation does not take into account all the factors affecting the NE. At the same time, one cannot but agree with the opinion of the domestic economist V. D. Bazilevich, who claims that production is profitable if the ecological and economic effect is positive [3, p. 132].

Therefore, the definition of the concept of efficiency and its types is of great importance both from the point of view of science and from a practical point one. The efficiency of the company's activity is one of the key indicators, because it is manifested through such characteristics as quality, expediency, effectiveness and usefulness.

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