

O. Milov, S. Milevskiy, O. Korol

S. Kuznets Kharkiv National University of Economics, Kharkiv

DEVELOPMENT OF BASIC PRINCIPLES FOR CORPORATE PLANNING

In the article the principles of planning in corporate systems that provide for the autonomization of enterprises within them, and the conceptual statements arising from this that determine the management processes in corporate systems were formulated. The economic interests of the corporation and its constituents should be structured, otherwise there can be no question of their coordination. The purpose of creating an integrated corporate system is to ensure the integrated use of the local functionality of its individual parts in order to effectively achieve the goals set for the corporation as a whole. The corporation has a two-level hierarchical system. Each hierarchy level corresponds to classes, groups, or individual productions. Enterprises that are part of a corporation, in turn, are considered as complex systems with a hierarchical structure. However, the components (subsystems) of an enterprise are not autonomous systems. Therefore, the corporation is moving from elements with large autonomization to subordinate elements that do not have large autonomization. At each level of the hierarchy there should be contours of self-government and coordination.

Keywords: corporation, planning, principles, coordination, multilevel structure.

Introduction

An enterprise operating in a market economy is subject to the influence of the external environment, in which sharp changes usually occur, caused by various factors – changes in the situation, saturation of markets, and the appearance of new products. These changes increase the degree of uncertainty in decision making, increase economic risk when achieving the planned results. In these conditions, the company must have a development strategy. The presence of a strategy allows for a more focused and interconnected strategic planning, reducing material and financial losses while achieving strategic goals. At the same time, enterprises belonging to a corporation must retain a certain autonomy, which does not violate the principles of the economic integrity of the corporation.

This approach confirms the relevance of the article, the purpose of which is to formulate the principles of planning in corporate systems that provide for the autonomization of enterprises within them, and the conceptual statements arising from this that determine the management processes in corporate systems.

Literature reviews

A corporation is a group of enterprises united by a common interest. The functions of the enterprises should have a clear distinction in order to obtain legal autonomy that does not violate the principles of the corporation integrity. The latter means that a mechanism should be created for a crisis-free resolution of the contradictions of enterprises that represent a “corporation” [2; 8].

Depending on the nature of the interests that unite enterprises, there may be certain functions of the “union” that must be implemented by some kind of control

unit called the “coordinator” that realizes the functions of the “union”, using the direct and feedback mechanism to the full coordination mechanism, rather than the subordination of economic interests [1].

The economic interests of the corporation and its constituents should be structured, otherwise there can be no question of their coordination. The main function of economic interest is to ensure independence, self-development of the team and the individual. Based on a specific economic interest, each enterprise sets a definite goal and enters into economic relations with other economic entities. Economic interest expresses a relationship about the production, distribution and consumption of a particular economic form of the product [4].

The object of the economic interest of the enterprise is profit. This means that a business community will be determined by the consistency of the processes of profit formation and distribution [7].

Recently in the strategic level corporative planning has been developed wide scope of models and approaches. There is no one universal approach to connect during strategic planning and plan execution factors of different nature. Strategic planning models can be from issue-based to goal-based and from organic to scenario planning, according to McNamara [10]. The most popular technique is goal-based planning with its focus on a company’s mission and developing a plan how to achieve this vision. While the organic planning deals more with arranging a certain actions and plans to fit the company’s values and mission. Among all approaches to strategic planning, the most philosophical is Appreciative Inquiry (AI), which declares that organizational problems are often due to our own perceptions and values. In the organizational context AI can be applied to a variety of situations as it is rather a philosophy than a

method. AI searches for the best personnel, processes and standards in organizations, finding when and where a system is most effective [1–2]. The AI concept was conducted in 1980 by two researchers: D. Cooperrider and S. Srivastva [14]. AI was applied first at the Cleveland Clinic in the organizational context. The analytical process of AI can be provided in to three steps. The first is the ‘what is’ determination of the situation. The second step is a creation of a ‘what might be’ vision. And the third one is a dialogue to define ‘what should be’. All the steps are achieved by communication and asking questions. The successful AI application was provided in such companies the AI approach include Smith-KlineBeecham (now GlaxoSmithKline) (Watkins and Mohr 2001) and the Green Mountain Coffee Company (2007).

The closest to AI is method of the learning school of strategy discussed. Both based on learning from past experiences and acting on these learning experiences. Both argue that conditions change affect an organization and that learning from experience is the best way to plan for the future.

In the research of Grant [13] on strategic planning in the oil industry, characterized by a turbulent business environment, questions about how strategic planning systems have developed in an environment of increasing uncertainty were revealed. Grant states that when a high-speed changes in environment can make practical planning difficult, a fall in strategic planning as an activity will be an exaggeration. A review of Grant shows that have been made attempts to change the nature of strategic planning. These include scenario planning, clarifying strategic intentions and visions, and strategic innovations to avoid inertia. Further, the author criticized the indicators used in strategic planning studies, which led to ambiguous conclusions: “(...) even multiple indicators may fail to recognise the characteristics of overall strategic planning configurations and their links with other processes of decision making and control” [13, p. 495]. Grant's analysis of eight oil companies shows results that could combine the “Teaming” and “Planning” school debates. In recent years, strategic planning processes have become more decentralized and informal, and time horizons for planning in accordance with rapidly changing conditions have become much shorter. Planning has become a less rigorous, concrete plan for implementation than a purposeful exercise. Planning has become a “planned emergence” process and provides a “mechanism for coordinating the development of a decentralized strategy” [13, p. 491]. Despite the positive results of the article on the adaptability of strategic planning, the study concludes that we still know little about the reality of strategic planning in companies: “the vivid caricatures presented by each side(...)of strategy making bear little resemblance to the

realities of strategic planning as pursued by large companies during the late 1990s” [13, p. 512].

One of the latest meta-analytical reviews was conducted by Shea-VanFossen, Rothstein et al. [12]. The authors reviewed 39 studies that focused on the relationship between planning and economic performance indicators, and found a small but significant relationship. The purpose of the aforementioned study was not only assessing the magnitude of the relationship between planning and efficiency, but also the influence of the characteristics of the study design. The mixed results of individual studies can be explained by the characteristics of individual companies and the shortcomings of methodological design. Inconsistent definitions of the term “strategic planning system”, the impact of a systematic publication error, and the lack of methodological rigor overshadowed the findings of Shea-VanFossen, Rothstein et al.'s (2006). One of the main disadvantages of the author's part of the work is that meta-analysis can only confirm the link between variable strategic planning and efficiency. This, however, does not explain causality. In addition, although the authors criticize the bias of the publication, they themselves obey one thing, namely, that the research included in their review was written only in English. Inclusion of studies published in other common languages can significantly increase their number and, thus, affect the results in this area.

Recently, the practice of strategic planning received increased attention from practitioners. Mankins, managing partner of Marakon Associates, has published a series of articles on this topic. [7–9]. His bold statement is that strategic planning no longer matters, since it does not define the overall strategy of companies. This is a very controversial statement, as it assumes that strategic planning is responsible for developing a corporate strategy. However, his thoughts on the planning process itself are remarkable and far less contradictory: he argues that at present most companies use strategic planning as a kind of “package” process, according to a predetermined calendar, and guided by BU. However, he suggests that planning methods need to be more continuous and problem-oriented. In fact, there are two problems with traditional planning methods: one is “time” problem. Mankins [8] argues that other organizational processes, such as financial planning and administrative matters, take precious time devoted to strategic planning. The other issue refers to the “*timing*” problem. The author believes that most companies are poorly prepared for unforeseen environmental changes that affect the strategic planning cycle. Author's advice is to move to a more continuous strategic planning model, in which the results should not be in the form of a planning document, but in the form of a specific direction for the company along with the attached agenda. In addition, he calls for clearer accountability: each item

on the strategy agenda must be assigned to the person responsible for it.

Thus the work of Mankins' is very practical, it still lacks a certain theoretical justification. His analysis and recommendations are based on work experience and can be useful when comparing the results of this study with business practice. However, for the purpose of academic education, Mankins' contributions remain limited.

In 2003, two McKinsey consultants published a study about what they call the "real value" of strategic planning, involving of 80 companies and their strategic planning processes [4]. They recognize that strategic planning is unlikely to be a source for creating corporate strategies. However, they believe that strategic planning can indeed be a source of competitive advantage, creating "prepared minds". Therefore, the goal of any good strategic planning process should be that "key decision makers have a clear understanding of the business, share a common factual base, and agree on important assumptions" [4, p. 72]. The authors provide practical guidance on creating trained minds, suggesting who actually should attend strategic meetings, how long they should last, and what exactly should be discussed. Although these guidelines are very general, they show that planning is by no means dead and can "help managers make firm strategic decisions in a world of turbulence and uncertainty" [4, p. 76].

Research Methods

The basis for development of individual enterprises autonomization principles that do not violate the principles of the economic integrity of a corporation can be based primarily on methods of system analysis, the theory of formal systems, situational, adaptive, reflexive and strategic management. Based on these methods, the claimed principles can be formulated as follows.

We indicate the basic principles of the autonomization of enterprises that do not violate the principles of the economic integrity of the corporation.

The principle of adequacy of productive forces.

In order for an enterprise to have autonomy, it is necessary that the productive forces be sufficient to ensure independence and at least partial realization of the self-development functions.

1. The principle of technological completion of the final product.

The use of this principle implies that the autonomous part of the corporation must have a product that can be used both in the future technological route for the production of the final product of the corporation, and to act as the final product when interacting with the environment. To obtain a set of products and processes that determine technological completeness, the methods of cluster analysis are used.

2. The principle of controllability of economic relations.

Each autonomous part of the corporate system enters into economic relations with the central management apparatus (coordinator), production and economic relations with the autonomous parts of the corporation and contractual relations with the external environment. In this case, we are talking about inter-level and intra-level relations. The functions of strategic management and the functions of current technical and economic management are fully prescribed to the coordinator. In feasibility planning at the level of the corporation, the order book is initially coordinated, then their balance with the available resources is checked. A corporation program should provide the maximum level of its profitability. The mechanisms for the calculation of long-term economic standards are introduced to ensure the conflict-free interaction of all autonomous parts of the corporation.

3. The principle of self-management in the corporate system.

The set of functions and tasks that predetermine the planning and maintenance (regulation) of output characteristics for a certain planning period without taking into account the internal structure of the system implements the functions of self-government.

4. The principle of coordination in the corporate system.

The set of functions and tasks that predetermine the planning and maintenance (regulation) of the characteristics of the relations of "autonomous" parts of a corporation, implements coordination functions, which are a combination of different enterprises in their functional purpose, united by common industrial interests, i.e. technologically related enterprises in which the products of one, on the one hand, serve as a component or semi-finished product for another, and on the other hand, serve as a finished product for sale. The models of interaction between the enterprises of the corporation under study, characterize the degree of intra-corporate cooperation. It is this connectedness of the elements of the corporation that speaks of the need to distinguish between the functions of automation and coordination.

Reconsideration of the management role in corporations makes us consider the issues of scientific organization of integrated management systems as having absolute importance.

Corporate systems are open systems that interact with the environment through time-varying flows of matter, energy and information. The stability of the corporate system is provided by the management system. In this case, one or another resource consumption occurs. According to this, the better the management system, the more efficient the corporate system as a whole. The corporate system is characterized by a set of different processes and activities that must be coordinated in space and in time.

The problems of autonomous functioning and coordination in corporate systems predetermine the need to create special management systems in which some freedom of action (autonomy or relative isolation) of parts is allowed within decentralization, and coordination (coordination) of actions of its parts (limitation) is allowed within centralization. The solution of these problems is carried out within the framework of integration of relatively separate parts, i.e. creating an integrated management system.

The purpose of creating an integrated corporate system is to ensure the integrated use of the local functionality of its individual parts in order to effectively achieve the goals set for the corporation as a whole. The functionality of each part is determined by its ability:

- carry out its inherent types of production and management activities;
- make the best use of the resources needed to perform production and management functions.

Integrated corporate systems must provide the necessary conditions to achieve the desired integrity effect in the interaction of parts, in contrast to their independent functioning.

An integrated corporate system, as a complex-managed whole, is characterized by a higher final effect of its functioning compared to the sum of private effects of activity that could be obtained with isolated management of individual parts.

In a modern corporate system, the end result is achieved through the joint work of many functionally and subject-specific production, service and management units. These links are organizationally separated and structured. The lack of a unified approach to their management leads to the fact that the functions of the links often overlap without assessing the proper influence of the action of the object.

Results

The creation of integrated corporate systems affects organizational, economic and other aspects of the corporation's activities. Most of the existing corporate management systems not only provide the conditions for integrated management, but even objectively slow down the transition process due to the violation of the objective principle of autonomy, above all.

Conceptual statements of the management organization in corporate systems

The creation of an integrated corporate system is based on the use of cybernetic, systems-based and organizational-technical principles, axioms, hypotheses and states defining the concept.

Statement 1. On objects of management in the corporate system (CS).

The objects of management in the CS are both production processes and those types of production activities without which the production of products is im-

possible. Consequently, the management object consists of a materialized part and non-materialized processes that provide the main production process with all the necessary elements. It represents a set of heterogeneous objects, united by the ultimate goal of the CS functioning.

Statement 2. Principle of predestination.

The structure of the object determines the structure of the management system, which consists of a set of managing subsystems, each of which together with the object forms a closed management loop.

Statement 3. Principle of hierarchy

Consistently combining objects by virtue of the principle of predetermination leads to hierarchically organized management loops. Elements of a higher level of hierarchy are associated with more voluminous calculations and a long management cycle, the exchange with the environment occurs at a lower frequency, the dynamics of the process is weak and the periods between the moments of decision-making are large.

Statement 4. On the interaction of parts of the corporate system.

Due to the nature of production in the corporate system there are both vertical and horizontal links. A vertical connection from top to bottom characterizes the "interference" of a higher governing body in the actions of subordinate bodies. The horizontal connection of the governing bodies is due to the material connections between the processes, which are determined in accordance with the production technology, taking into account the duration and advance of the individual operations or their groups. Therefore, all subsystems that make up the set of management subsystems in the corporate system should be mutually separated in space, and their activities (actions) in time.

In corporate systems, the priority of action of subsystems of different levels of the hierarchy is directed from top to bottom, and the priority of action of subsystems of the same level is established by the ratio of leading and slave processes. Moreover, in the interaction of governing bodies located at the same level of hierarchy, arising as a result of a corporation of production processes, there must be a certain degree of trust.

Statement 5. On the time ratios in the corporate system.

The essence of this state is as follows.

For each subsystem, a planning (control) horizon and a sampling step Δt must be defined.

Each subsystem is characterized by a certain temporal relationship.

Denote by $[t_0, t_1]_j^h$ – autonomic functioning interval of subsystem j in hierarchy level h , $[t_0^v, t_1^v]_j^h$ – decision interval (DI), $l(v) = \overline{1, L_j^h(v)}$ – control interval

(CI). Without indexes j and h the relationship between periods is defined as:

$$[t_0, t_1] = \bigcup_{v=1}^N [t_0^v, t_1^v], \quad [t_0, t_1] = \bigcup_{l(v)=1}^{L(v)} [t_0^{l(v)}, t_1^{l(v)}]. \quad (1)$$

The activities of all subsystems that make up the CS should be divided in time.

This state indicates that control actions from a higher-level system cannot follow more often than the effects of subordinate systems of the adjacent level. For systems with a hierarchical structure, the following space-time relationships are characteristic.

1st type of relationships:

$$\begin{aligned} [t_0, t_1] &= \bigcup_{v=1}^{N^h} [t_0^v, t_1^v]; \\ [t_0^v, t_1^v] &= \bigcup_{l(v)=1}^{L^h(v)} [t_0^{l(v)}, t_1^{l(v)}]; \\ [t_0^v, t_1^v]^{h-1} &= [t_0, t_1]^{h-1}; \end{aligned} \quad (2)$$

2nd type of relationships:

$$\begin{aligned} [t_0^v, t_1^v]_j^h &= [t_0, t_1]_j^{h-1}; \\ [t_0^v, t_1^v]_j^h &= [t_0^v, t_1^v]_j^{h-1}; \\ [t_0^{l(v)}, t_1^{l(v)}]_j &= [t_0^{l(v)}, t_1^{l(v)}]_j^{h-1}. \end{aligned} \quad (3)$$

The first type is characteristic for elements of the corporate system of such a level of subordination, when there is a stronger subordination and asymmetric dependence of temporal relationships.

The second type of spatial-temporal correlations corresponds to the interaction of the central management body (central coordinator) with the management bodies of individual production systems that act as components of a corporate system with a greater degree of autonomy.

Statement 6. On the management rules in the corporate system.

In the corporate system, each subsystem is endowed with more or less self-government functions. The presence of various subordinate, interacting objects leads to the need for each subsystem to perform coordination functions. The implementation of these functions is carried out by a set of tasks. In accordance with this, in each subsystem, self-governance and coordination circuits are performed.

The purpose of the self-control circuit is to determine the target values of the output characteristics of the subordinate object.

The purpose of the coordination contour is the definition of tasks to subordinate subsystems taking into account their technological models, i.e. determination of

the control volumes of production and the resources allocated therewith, as well as setting the desired level of interaction between the controlled processes.

The interrelation of temporal relations for the self-management contour and for the coordination contour predetermines the sequence of current and integral (accumulated) states. A sequence of states defined as a result of calculations for fixed time intervals is considered as a plan.

A plan can be considered as a sequence of current and integral states. Moreover, in accordance with the peculiarities of the control loops of the subordinate subsystems, the current state in the self-management loop acts as an integral in the coordination loop. To determine the sequence of integral states in each of the self-control and coordination circuits, it is necessary to specify sub-periods with a fixed left end and a sliding right end.

Statement 7. On the choice of planning and accounting units in the corporate system and the coordination of information languages.

Under the planning-accounting unit (PAU) is understood a certain set of works considered as indivisible for the purposes of planning and accounting.

In multilevel systems, operating with the same PAU at different levels is almost extremely difficult. At each level of the hierarchy, you need to have your own detail level. Therefore, we came to the need to consider the PAU with respect to hierarchy levels and space-time relationships.

When determining the PAU, it is necessary to proceed from the following:

The higher the level of management, the more should be summarized and averaged indicators on the basis of which decisions are made.

At each level of the hierarchy, you need to have your required degree of detail of the work, and the planning and accounting units of each level must correspond to the completed scope of work relative to the monitoring period.

The selection of an PAU should be made taking into account the principle of minimum and sufficiency of information for decision-making tasks at an appropriate level of hierarchy.

Only the integer number of lower-level PAUs can be part of a higher level PAU.

The PAU includes the scope of work performed or monitored only within one structural unit of the corresponding level of the hierarchy.

The indispensable condition that must be met when allocating an PAU is the following: they must also include work, the results of which could be clearly defined, as well as determine the need for this result to perform work included in the subsequent technology of the PAU to explicitly reflect the design and technologi-

cal sequence of work, which makes it easy to coordinate them when building plans-schedules.

Statement 8. On achieving the overall goal of the system through the actions of subordinate subsystems, coordinated with respect to the common goal.

When solving a higher-level coordination task by the subsystem, the subordinate subsystem receives control in the form of specified production volumes and the volume of allocated resources, which act as limitations of the criterial functions. In this case, the subsystems will be coordinated, if the subsystem of the higher level will produce such a control, which “will force” the subordinate subsystems to act agreed. The latter indicates that management by setting production volumes and allocating resources must be supported by stimulating factors. Therefore, when defining a plan or controlling influence, one of the controlling components should be stimulating factors.

Statement 9. On the allocation of planning and regulation systems in the control circuit (separability hypothesis).

Modern systems that need to be managed are distinguished by a large number of elements and connections between them, a high degree of dynamism, the presence of non-functional (algorithmic and even subjective) connections between elements, and the impact of different nature interference. And, as a result, the processes occurring in these systems are nontrivial and poorly formalized. Therefore, in contrast to simple control systems in accordance with the N.N. Moiseev hypothesis, the problem of optimal control synthesis is solved in two stages: a program trajectory is constructed and the control that implements the program is determined. From the point of view of organizational type systems, these two stages are called “planning” and “regulation”.

Planning is interpreted as the determination of the optimal programmatic trajectory of the controlled system for a certain period of time. And regulation is like finding control actions that are aimed at eliminating random disturbances that deflect the controlled system from the optimal program trajectory.

However, the mechanical use of the separation hypothesis in the development of management methods in the corporate system (CS) does not reflect the following control feature in the CS: when planning at the time t_0 determined the system trajectories and planned (specifying) impacts on the use of resources in the interval $[t_0, t_1]$, which are common to both programming and corrective management.

And with adjustments within the interval $[t_0, t_1]$ adjusting exposure are determined by the current disturbances and the state of the system, is to adjust the use of resources in the interval $[t_0^v, t_1^v]$ or $[t_0^{I(v)}, t_1^{I(v)}]$ and

previously calculated planned trajectory on the interval $[t_0, t_1]$ is replaced by the trajectory resulting from the solution of the regulation problem. The trajectory adjusted in this way is taken as planned on the interval $[t, t_1]$. In this regard, it is clear that production efficiency at the planning stage depends generally on two components: the plan currently being adopted and future control actions aimed at eliminating possible deviations from the plan. Similarly, the effectiveness of regulatory actions also depends on two components: the regulatory action taken at the moment and the impact aimed at eliminating possible deviations from a given trajectory. To formalize production planning and regulation mechanisms that adequately describe real production management mechanisms based on the experience and foresight of decision makers, it is necessary to take into account the unity of the planning and regulation processes.

Thus, taking into account the unity of planning and regulation, the control systems of production facilities must contain two interacting subsystems: planning and regulation. Moreover, the relationship between the planning and regulation subsystems should consist not only in the exchange of input and output information, but also in the fact that both subsystems must have reflection in relation to the other subsystem, that is, they must know and be able to model the decision-making mechanisms of the other subsystem. The need to endow the planning and regulation subsystems with the property of reflection is due to the need to adapt the management system not only to the past production process, but also to its future development. Based on this, the goal of management should have the property of being proactive.

Conclusion

Considering the above concepts, we can draw the following conclusion.

The following materials are presented in this article: first, this work changes the way the strategic planning process is understood. This was achieved by reconciling two traditional views in the literature that prescribe opposite roles to strategic planning processes: this requires a “planned appearance” process. Secondly, based on a literature review, we describe the implications of contextual changes in strategic planning systems, showing that they are a coordination and control mechanism. Thirdly, we proposed some basic principles of corporate planning at the strategy level, which allow you to maintain practical consequences: strategic planning effectively fulfills the internal organizational communicator roles between departments and corporate management, while being a coordination and control mechanism. Therefore, it provides guidance for multinational companies that face strategic planning stress between the corporate center and its divisions.

Planning in a corporation is impossible without taking into account its structure and composition of elements. The corporation has a two-level hierarchical system. Each hierarchy level corresponds to classes, groups, or individual productions. Enterprises that are part of a corporation, in turn, are considered as complex systems with a hierarchical structure. However, the components (subsystems) of an enterprise are not

autonomous systems. Therefore, the corporation is moving from elements with large autonomization to subordinate elements that do not have large autonomization.

To implement the management functions in the corporation and its individual elements, a management system is formed with hierarchical organized feedback loops. At each level of the hierarchy there should be contours of self-government and coordination.

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Відомості про авторів:

Мілов Олександр Васильович

кандидат технічних наук доцент
доцент кафедри
Харківського національного економічного
університету ім. С. Кузнеця,
<https://orcid.org/0000-0001-6135-2120>

Мілевський Станіслав Валерійович

кандидат економічних наук доцент
доцент кафедри
Харківського національного економічного
університету ім. С. Кузнеця,
<https://orcid.org/0000-0001-5087-7036>

Король Ольга Григорівна

кандидат технічних наук доцент
доцент кафедри
Харківського національного економічного
університету ім. С. Кузнеця,
<https://orcid.org/0000-0002-8733-9984>

Information about the authors:

Oleksandr Milov

PhD in Technical Sciences Associated Professor
Senior Lecturer of Department of S. Kuznets
Kharkiv National University of Economics,
Kharkiv, Ukraine
<https://orcid.org/0000-0001-6135-2120>

Stanislav Milevskiy

PhD in Economics Associated Professor
Senior Lecturer of Department of S. Kuznets
Kharkiv National University of Economics,
Kharkiv, Ukraine
<https://orcid.org/0000-0001-5087-7036>

Olha Korol

PhD in Technical Sciences Associated Professor
Senior Lecturer of Department of S. Kuznets
Kharkiv National University of Economics,
Kharkiv, Ukraine
<https://orcid.org/0000-0002-8733-9984>

РОЗРОБКА БАЗОВИХ ПРИНЦИПІВ КОРПОРАТИВНОГО ПЛАНУВАННЯ

О.В. Мілов, С.В. Мілевський, О.Г. Король

У статті формулюються принципи планування в корпоративних системах, що забезпечують автономію підприємств в них, та концептуальні положення, які впливають з цього та визначають процеси управління в корпоративних системах. Запропоновано новий спосіб розуміння процесу стратегічного планування. На основі огляду літератури описані наслідки контекстних змін у системах стратегічного планування. Запропоновані основні принципи корпоративного планування на рівні стратегії дозволяють отримати практичні наслідки, а саме – стратегічне планування ефективно виконує внутрішню організаційну роль комунікатора між відділами та корпоративним управлінням, в результаті чого стає механізмом координації та контролю. Реалізація запропонованих принципів корпоративного планування забезпечує ефективне управління в першу чергу багатонаціональними компаніям, які стикаються зі стресом між корпоративним центром та його підрозділами.

Виходячи з того, що економічні інтереси корпорації та її складових повинні бути структуровані, інакше не здійснюються їх координація, доведено, що планування в корпорації неможливе без урахування його структури і складу елементів. Метою створення інтегрованої корпоративної системи є забезпечення комплексного використання локальної функціональності окремих її частин для ефективного досягнення цілей, поставлених для корпорації в цілому. Наведені формальні співвідношення між динамікою функціонування кожного з рівнів дворівневої ієрархічної структури корпорації. Кожен рівень ієрархії відповідає класам, групам або індивідуальним виробництвам. Підприємства, що входять до

складу корпорації, у свою чергу, розглядаються як складні системи з ієрархічною структурою. Однак компоненти (підсистеми) підприємства не є автономними системами. Тому корпорація рухається від елементів з великою автономізацією до залежних елементів, які не мають великої автономізації. Стверджується, що кожному рівні ієрархії повинні бути контури самоуправління та координації.

Ключові слова: корпорація, планування, принципи, координація, багаторівнева структура.

РАЗРАБОТКА БАЗОВЫХ ПРИНЦИПОВ КОРПОРАТИВНОГО ПЛАНИРОВАНИЯ

А.В. Милов, С. Милевский, О.Г. Король

В статье формулируются принципы планирования в корпоративных системах, обеспечивающие автономию предприятий в них, и концептуальные положения, вытекающие из этого и определяющие процессы управления в корпоративных системах. Предложен новый способ понимания процесса стратегического планирования. На основе обзора литературы описаны последствия контекстных изменений в системах стратегического планирования. Предложенные основные принципы корпоративного планирования на уровне стратегии позволяют получить практические последствия, а именно – стратегическое планирование эффективно выполняет внутреннюю организационную роль коммуникатора между отделами и корпоративным управлением, в результате чего становится механизмом координации и контроля. Реализация предложенных принципов корпоративного планирования обеспечивает эффективное управление в первую очередь многонациональными компаниям, которые сталкиваются со стрессом между корпоративным центром и его подразделениями.

Исходя из того, что экономические интересы корпорации и ее составляющих должны быть структурированы, иначе не осуществится их координация, доказано, что планирование в корпорации невозможно без учета его структуры и состава элементов. Целью создания интегрированной корпоративной системы является обеспечение комплексного использования локальной функциональности отдельных ее частей для эффективного достижения целей, поставленных для корпорации в целом. Приведены формальные соотношения между динамикой функционирования каждого из уровней двухуровневой иерархической структуры корпорации. Каждый уровень иерархии соответствует классам, группам или индивидуальным производствам. Предприятия, входящие в состав корпорации, в свою очередь, рассматриваются как сложные системы с иерархической структурой. Однако компоненты (подсистемы) предприятия не являются автономными системами. Поэтому корпорация движется от элементов с большой автономизацией к зависимым элементам, которые не имеют большой автономизации. Утверждается, что на каждом уровне иерархии должны быть контуры самоуправления и координации.

Ключевые слова: корпорация, планирование, принципы, координация, многоуровневая структура.