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DEVELOPMENT OF ENTERPRISE DEVELOPMENT STRATEGY IN THE CONDITIONS OF WAR AND POST-WAR RECONSTRUCTION

Modern economic conditions are characterized by a high level of turbulence in the external environment. In such conditions, the main task for enterprises is their ability to adapt to these changes, that is, to develop in accordance with these changes. Only under the conditions of development can the enterprise achieve its goals and objectives, obtain stable profits, satisfy the needs of consumers as much as possible and remain competitive.

In the external environment, there are always threats to the enterprise that prevent its existence and opportunities, the use of which allows to move to a qualitatively higher level. The ability to recognize this and use it to the maximum benefit for themselves helps enterprises with a development strategy. It is an important element of any enterprise, which directs it to the path of achieving its goals.

The concept of strategy is a fundamental basis in the theory of management and strategic management, because it acts as a mechanism that unites the goals, potential and external environment of the enterprise. The strategy defines and develops the means or certain actions by means of which the business entity is able to transform its intentions into market advantages, while interacting with all factors of the external environment, because without this, its effective adaptation to strategic changes is impossible, under conditions of uncertainty and variability of the environment. Also, the situation can be worsened by the fact that within the enterprise there is an inconsistency of processes and they do not meet the market requirements for the management of economic activity. For a comprehensive consideration of the topic, it is necessary to scientifically substantiate the issue of strategy development at the enterprise.

In connection with the importance of the company's development strategy, it is advisable to investigate the etymology of this concept. For the first time, the word "strategy" began to be used in military terminology and meant "the art of waging war." In a broader sense, the strategy represented in ancient times a detailed action plan for the implementation of the state's military policy using various means.

As for management practice, "strategy" began to be used only in the 50s of the last century. The impetus for the spread of the strategy was the dynamism of the external environment, as a result of which it became difficult for enterprises to function. For their successful development, a plan was needed, which would contain a set of actions that the enterprise needs to implement in order to achieve the set goals. Today, it is quite difficult to imagine a successful enterprise without a clearly defined strategy. Every enterprise that develops stably has a well-formed strategy, which ensures its gradual movement forward.

The analysis of the scientific literature made it possible to reveal the existence of different points of view regarding the essence of the concept of "strategy". In Table 1, we summarize the main scientific approaches to the interpretation of this concept.

Table 1

Basic scientific approaches to defining the concept of "strategy"

Author	Strategy is …
1	2
I. Ansoff	«a set of decision-making rules by which the organization is guided in its activities»

Продовження табл. 1

1	2
Mizyuk B.	«a long-term, qualitatively defined direction of the organization's development, which concerns the scope, means and form of its activity, the system of relationships within the organization, as well as the organization's position in the environment, which leads the organization to its goals»
A.T. Tooth	«generalizing model of actions necessary to achieve long-term goals through coordination and distribution of company resources»
L.G. Zaitsev	«a combination of planned actions and quick decisions regarding the adaptation of the enterprise to the new situation, to new opportunities for obtaining competitive advantages and new threats of weakening its competitive positions»
F. Kotler, G. Armstrong, J. Saunders, W. Wong	«a systematic approach to solving the problems of its development and functioning, which ensures the balance of the company's activities»
L.G. Miller	«long-term, most principled, important settings, plans, intentions of enterprise management regarding production, income and expenses, capital investments, prices, social protection»
A.A. Thompson, A.J. Strickland	«company management plan aimed at strengthening its position, meeting needs and achieving set goals»

As we can see, every author who researched the category of "strategy" gave it his own interpretation. This is due to the fact that this concept is quite multifaceted and is used in various spheres of human activity. The main attribute of the strategy is to ensure the development of the enterprise and the achievement of the set goals. Based on the study of the essence of the concept of "strategy", we will give our own interpretation of the category "development strategy". In our opinion, the latter should be understood as a detailed description of the company's actions to achieve the planned goals and mission, effective formation and use of internal potential, as well as skillful adaptation to the changing external environment in order to ensure balanced development.

The tasks set in the research were solved using modern general scientific and special methods: a systematic approach - to clarify and clarify the essence of the concept of "strategy"; analysis and synthesis, induction and deduction - for detailing and clarifying the subject of research; coefficient method - to determine the efficiency of the enterprise's functioning; tabular – to illustrate the research results; comparison and generalization - to determine ways to improve the efficiency of the enterprise.

Each enterprise is an open system with its own strategy and developed tactics. The activities of any enterprise are influenced by the subjects of market relations, certain external factors and, in general, the chosen strategies and tactics of the organization. They are sources of new opportunities, and at the same time, they also serve as threats, it is necessary to know them, to be able to predict the pace of development, to constantly study these factors. To achieve its goals, the enterprise must be able to rationally implement development strategies.

The development strategy is designed to solve many tasks, the analysis of the literature made it possible to single out 6 key ones, which are shown in Figure 1.

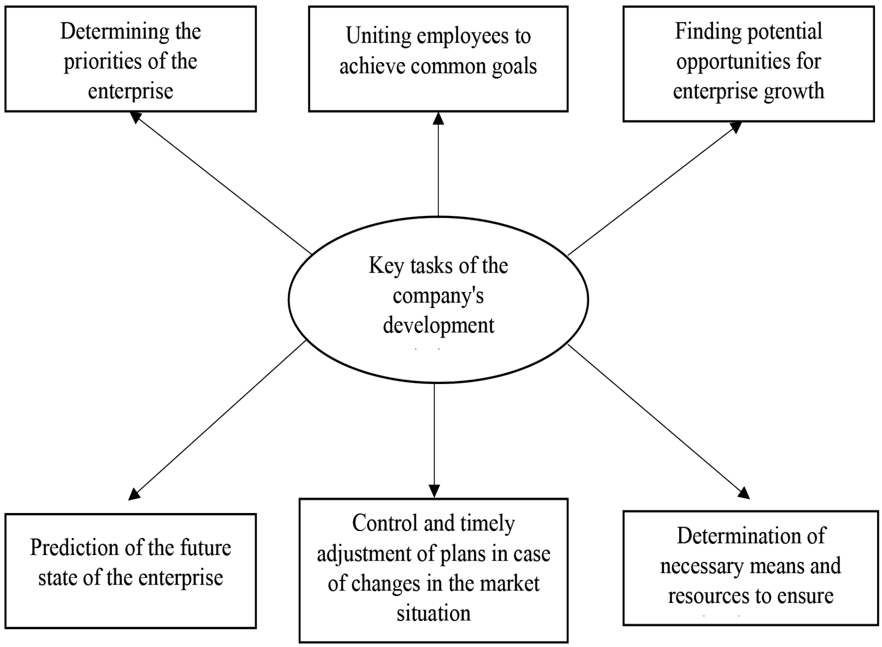

Fig. 1. Key tasks of the enterprise development strategy

What distinguishes the development strategy is that it is different for each enterprise. The same strategy may be successful for one business but fail for another. When developing a development strategy, it is necessary to proceed from the available capabilities of the enterprise, its resources and the state of the external environment. It is important for every enterprise to have a development strategy that will ensure the achievement of planned goals. The same measures and actions cannot be considered reference and necessary for achieving the planned goals. Accordingly, each enterprise should approach the development of its development strategy individually.

The conducted analysis allows to generalize the existing approaches for easier adaptation of the enterprise with different specificities of activity. In fig. 2 summarizes the stages of developing an enterprise development strategy.

For the most part, when forming development strategies, enterprises make decisions based on unclear, insufficiently structured information with a low degree of reliability, which leads to a decrease in the effectiveness of its implementation and, accordingly, deviations of the final results from the planned ones.

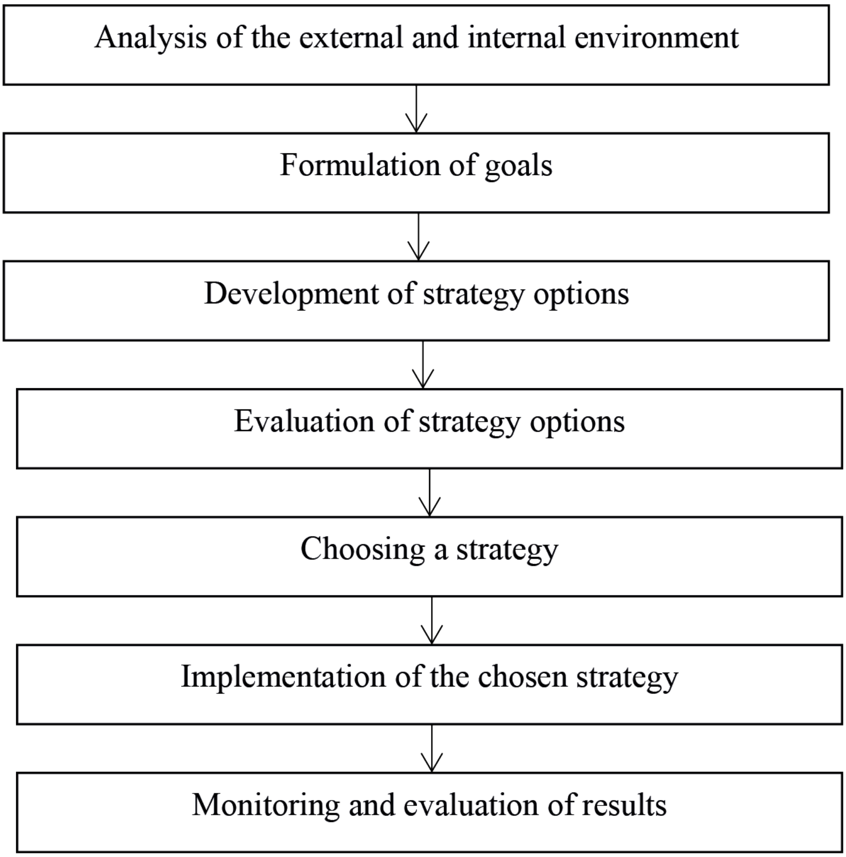

Fig. 2. Stages of developing an enterprise development strategy

It must be taken into account that the development and implementation of a development strategy is a large-scale work that requires significant material, labor and financial resources, associated with possible risks, the main of which are: insufficient level of personnel qualification, unpreparedness of the company's management for innovations, limited information support , staff resistance to changes and others.

It is no secret that the main goal of any enterprise is to obtain and increase profit. In order to achieve this goal, the company develops its own development strategy, which helps the owner to choose a rational path of development with the creation of advantages in its functioning, and it also brings changes in the external environment of the enterprise. In general, the process that contributes to the development of the enterprise taking into account its basic principles and is a development strategy. This concept should take into account the possibilities of production under different conditions, the economic state of the market, competition and prospects in order to develop the main comprehensive measures that will be aimed at rapid growth of profits and a stable position in the market, because the strategic motive of any business entity has two tactical objectives.[1]

In the theory of strategic management, different strategies of enterprise development are distinguished. All of them have their own character, main goals, purpose and principles. Choosing a single development strategy for an enterprise is a difficult process that takes into account various influencing factors: economic, political, social, legal, and others, but in the end, the most optimal strategy remains, which will solve the most basic tasks of the enterprise.[2]

In general, strategies can be classified according to certain criteria, such as: the level of decision-making in the enterprise, conceptual bases for advantages over competitors, the level of competitiveness and the behavior of the enterprise in the market, the stage of the life cycle of the enterprise, the industry position of the enterprise, the field of activity and the level of the market, etc. . It should be emphasized that a large number of strategies cannot be singled out by only one classification feature.

As for the globalization strategy, it foresees certain directions and principles of functioning in the markets of a separate country and not only sells its product, but also uses the possibilities of the international division of labor. In macroeconomics, globalization is characterized as the main desire of countries or certain territories to become more economically active outside their borders. The strategy of differentiation consists in improving a

1 Balan V.G. (2021). *Tools for fuzzy modeling in strategic enterprise management*. Vinnytsia.

2 Bazilinska O.Y., Panchenko O.I. (2019). *Financial stability in the system of strategic management of the enterprise*. Vinnytsia.URL: https://www.problecon.com/export_pdf/problems-of-economy-2019-1_0-pages-89_94.pdf.

certain aspect of activity on the market. This concept can be applied in the production of the products themselves, sales conditions, marketing policy or other factors.[3]

Let's consider this classification in more detail. The first type of strategies are general strategies of enterprise development. The main goal is to achieve advantages over competitors in the market of goods and services. Competitive strategies are characterized by active actions to achieve profit and a stable position in the market. Advantages for competition are: marketing policy, ownership of patents, innovative enterprise development plan, efficient production, quality product, organized enterprise management, optimal climate in the team, created optimal action plan for development.

The implementation of the proposed measures in the economic activity of the enterprisewill allow to increase the efficiency of the enterprise, improve the development strategy and strengthen its position among competitors in the market of goods and services.

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3 Babchinska O.I. (2018). *Communication process in management: basic provisions*. Vinnitsia. URL: http://www.economy.nayka.com.ua/pdf/9_2018/51.pdf.

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THE IMPORTANCE AND CHALLENGES OF TAX INCENTIVES FOR INNOVATION ACTIVITIES DURING MARTIAL LAW

Today, the issue of stimulating innovation is more relevant than ever. This is due to a number of factors, both global and local.

At the global level, we are witnessing a rapid development of technologies, leading to increased competition in the world market. In this situation, countries that do not invest in innovation risk falling behind and losing their competitive advantages. At the local level, Ukraine is going through a difficult period related to the war. The war is causing significant damage to the country's economy, but at the same time, it is creating new opportunities for innovation.