

DOI: 10.15276/EJ.03.2021.7
 DOI: 10.5281/zenodo.5751072
 UDC: 334.72
 JEL: M11, O31

MODERN INFORMATION TECHNOLOGIES OF BUSINESS PLANNING OF ENTERPRISES INNOVATIVE ACTIVITIES

СУЧАСНІ ІНФОРМАЦІЙНІ ТЕХНОЛОГІЇ БІЗНЕС-ПЛАНУВАННЯ ІННОВАЦІЙНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВ

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Received 15.05.2021

Ковтуненко Ю.В., Ткаченко М.С., Федосюк В.В. Сучасні інформаційні технології бізнес-планування інноваційної діяльності підприємств. Оглядова стаття.

У даній статті було досліджено і узагальнено актуальність планування в сучасних умовах розвитку інноваційної діяльності підприємств та проаналізовано світові та вітчизняні методики й стандарти складання бізнес-плану. Виділено та проаналізовано вигоди, позитивні наслідки та недоліки від впровадження автоматизації. Обґрунтовані та висвітлені питання, що пов'язані з автоматизацією систем управління та програмним забезпеченням планування маркетингових та рекламних робіт. Здійснено порівняльну характеристику функціональних можливостей спеціальних програмних продуктів, що дають змогу візуально інтерпретувати дані, скласти фінансову частину проекту, містять інструменти для аналітичного аналізу, дають змогу комбінувати декілька проектів.

Ключові слова: бізнес-план, програмний продукт, автоматизація систем управління, стратегічне планування, інноваційна діяльність

Kovtunenکو Yu.V., Tkachenko M.S., Fedosyuk V.V. Modern Information Technologies of Business Planning Enterprises Innovative Activities. Review article.

In this article the planning urgency in modern conditions of enterprises innovative activities development is investigated and generalized and the world and domestic methods and standards of drawing up of a business plan are analyzed. The advantages, positive consequences and disadvantages of implementing the automation are highlighted and analyzed. Substantiation and coverage of issues related to the automation of management systems and software for planning marketing and advertising. A comparative description of special software products functionality that allow to visually interpret the data, make up the financial part of the project, contain tools for analytical analysis, allow you to combine several projects.

Keywords: business plan, software product, management systems automation, strategic planning, innovative activity

Improving the enterprises efficiency, their successful and stable operation is possible only with clear planning, continuous collection and accumulation of information about the state of target markets, competitors' position, and about their own capabilities and prospects. The head of the enterprise, as a person who makes decisions, must clearly represent the need for financial, material, labour and intellectual resources, the sources for their receipt, as well as be able to assess the rational use of resources in the process of the enterprise innovative activity. Therefore, the planning and management of business processes against the background of a sharp increase in the requirements for the dynamism of decisions made becomes fundamental. Nowadays the success of planning and forecasting is impossible without modern information technologies. The management process using modern technologies is based on comprehensive monitoring of factor indicators, their analysis taking into account the impact on the target indicator, forecasting possible changes in the development conditions of the management object, alternative solutions evaluation when choosing the most effective options. Today, the situation on the market of specialized computer programmes is such that it is easy to find virtually any software, regardless of orientation. There is a very large number of programmes for business as well as related works.

Analysis of recent researches and publications

Such scientists as N.L. Yushchenko [1], N.P. Yurchuk [2], O.Yu. Guseva, S.V. Legominova [3], O.M. Pomazun [4] studied the organization and improvement of automation of business planning of enterprises

innovative activities. The analysis of scientific and curricular works confirms necessity of researches development in the direction of of business planning automation.

The aim of the article is systematization and comparative analysis of functional abilities of software products available in the markets that implement models and methods in the field of business planning.

The main part

To date, the unstable situation in the world regarding living conditions and the environment in general continues, so any companies and organizations should forecast in detail their current and future activities, plan further development and achieve their set goals. The current situation requires each enterprise to have a clear and fast ability to make important managerial decisions.

In general, the essence of planning, as an enterprise management function, is to justify the goals and ways to achieve them by identifying a set of tasks and works, as well as identifying effective methods, means and resources of all kinds needed to perform these tasks and establish their relationship [5].

Business planning is an important element of strategic planning, through which enterprises can determine the objectives and goals of their activities, develop strategies to improve them or strategies to prevent unwanted risk situations. The result of planning is drawing up a business plan. Business planning is a powerful tool that helps to manage and control production, promotes rapid achievement of desired results and successful competition with competitors and future expansion of one’s own business. For Ukrainian enterprises, the business plan development is not mandatory, and in the world practice it is already customary and mandatory. In order for a business plan to become a truly important part of future development, it must be elaborated in detail and meet the international standards. The main world standards for drawing up a business plan are presented in the table 1.

Table 1. The World Standards for Drawing Up a Business Plan

The standard name	The brief characteristics
1. The UNIDO methodology (United Nations Industrial Development Organization)	The business plan prepared according to the UNIDO methodology should meet the accepted standards. It should include the following chapters: 1. Summary 2. Goods and services description 3. Market analysis, marketing 4. Production plan 5. Organizational plan 6. Financial plan 7. Project effectiveness evaluation 8. Risks and guarantees
2. The EBRD methodology (European Bank for Reconstruction and Development)	The EBRD business plan structure option pays the most attention to the financial section, i.e. credit accounting, SWOT analysis, and is the shortest and most comprehensive. It includes the following chapters: 1. Front page 2. Memorandum on confidentiality 3. Summary 4. Enterprise 5. Project 6. Financing
3. The KPMG methodology	The business plan structure according to the KPMG methodology is more developed and more informative in terms of the interests of the enterprise management and its employees. This structure includes the following chapters: 1. Summary 2. Products and services 3. Market and industry analysis 4. Target markets 5. Advertising and promotion strategies 6. Management 7. Financial analysis
4. The BFM Group methodology (Bureau of Financial Modelling)	The consulting company BFM Group has developed the business planning methodology, which specifies the necessary sections for the business plan, namely: 1. The front page of the business plan (investment project) 2. Memorandum on confidentiality 3. Brief summary of the business plan 4. General provisions 5. Marketing plan 6. Organizational plan and management 7. Investment plan 8. Production plan 9. Financial plan 10. Project risk assessment

Source: compiled by authors on materials [6].

Along with the world standards in every developed country, there are government planning techniques that are designed to simplify the business plan development. In Ukraine, the state methods are as follows: "Guidelines for the Enterprises Business Plans Development" (MEDT), guidelines for the development of business plans for investment projects, requirements and recommendations developed by the Ukrainian Fund for Entrepreneurship Support and BFM Group standards.

In general, the business plan can be presented in different ways, has a qualitative or quantitative characteristic. However, in order for it to be effective, it should be structured into three blocks.

The first one is financial (it should include the possible future profitability of the project, the amount of total investment and the period for which they will return, as well as the stability of the project compared to other similar), the second one is marketing (forming data to be used to prepare a financial plan) and the third one is organizational (in other words, a real action plan to achieve the planned result).

The business plan should also include a detailed market analysis, which will show the project implementation importance in terms of analysis of competitors and potential consumers. Another important point is to identify all possible risks that may occur and lead to a deterioration in performance. Along with each risk, a potential action plan should be developed to address them as soon as possible.

Thus, the business plan helps to analyze, monitor and evaluate the success of the enterprise during the project implementation. It becomes a very powerful tool in the right hands, allows an investor to get the most necessary information about future and current activities, and the enterprise itself to take leading competitive positions. In order to create an appropriate and high-quality business plan in the modern world, enterprises should choose the appropriate planning technology and focus on international standards and requirements for its creation.

Modern business planning combines a large number of time-consuming and large in volume and time operations. An important component is accelerating and improving the results of the plan calculation parts, their clarity and accuracy, and it is possible only with using modern software.

To this date there is a huge number of software and hardware complexes for various stages of project implementation in the world, which allow to determine the future viability of the project and build its financial model. Business process automation is the transfer of enterprise personnel functions to automated systems, which are now available to anyone. In order to automate business processes one uses special information systems for business processes. Using the service-oriented architecture in such systems allows to quickly adapt to changing conditions of business environments [7-9].

Previously, it was enough to just make a product and sell it. However, now the world is developing very fast, and in order to survive in the market among competitors, the enterprise should conduct effective activities in the planning, production and a product or service sales.

Using business management and accounting software is not something new and unfamiliar. Despite this, some entrepreneurs are still hesitant about introducing automation in all the processes from accounting to planning. For them, the benefits do not seem obvious, although quite the opposite. With the help of high-quality business processes, namely the automated management, it is possible to increase the efficiency of the enterprise and the project itself. To do this, business processes should be clearly delineated and defined. Only their automation will facilitate a more accurate, manageable and rapid process.

Business planning automation has many benefits and positive effects, but it also has some temporary difficulties and disadvantages. The positive and negative aspects of the implementing the automation are given in the table 2.

Table 2. Advantages, Positive Consequences and Disadvantages from Implementing Automation

Benefits	Positive consequences	Disadvantages
Making mistakes minimization	Ability to clearly, correctly and quickly analyze the information at the right time	Significant complication of the production system
Reliability, transparency and efficiency of using information	Ensuring the information confidentiality	Emerging a mass of new elements with which the enterprise is unfamiliar
The ability to remotely control all the processes	Order in the system, chaos absence	Difficulty in transferring data to the database (high accuracy is required, because any error can significantly distort accounting).
The enterprise operation will be structured and systematic	Saving time and money on salaries of the enterprise personnel	Spending significant resources on learning and getting used to the new system
Minimizing theft and using information by staff in its own purposes	Stable profit growth due to business processes systematization	Loosing a large amount of time for implementation and further adaptation to the system

Source: compiled by authors on materials [10].

Business and senior executives need to understand the changing environment, challenge their operational teams, and continually implement innovations [10]. When the head of the enterprise understands that for the further business development it is necessary to introduce automation, he/she is faced with a large number of nuances. The first problem is the choosing the automation method and strategy. Further, let's consider three main methods of automating the planning of business processes of innovative activities of enterprises:

— Spending money on the purchase of a ready-made solution to a problem or task.

This method will significantly reduce the time and cost of human capital for automation. At the same time, the merger into an already operating business process is quick and easy. But when an enterprise buys a ready-made automation system, it is often faced with the need to standardize its own processes and production activities. Not every enterprise is ready for this, so this method is not suitable for everyone. The positive quality is that such a system is quite high quality and much less expensive.

— Implementing the decision on automation and payment for services for setting up the appropriate system.

This method avoids the main disadvantage of standard automation, as well as changes in technological and business processes. However, such a scheme increases the cost of implementation (due to the additional expenses of a specialist's technical support and remuneration who will maintain the system) and slightly reduces the reliability and integrity as a whole.

— The third one and most developed and best method is to attract specialists to the enterprise who will build an automated system themselves.

This method is appropriate if the enterprise technology is inherently unique and does not allow to use a standard system and implement ready-made solutions. The disadvantage of this method is the high risk of creating a complex and unique system. But if successful, the enterprise will receive high competitive advantages and full integration in its own processes. The automation flexibility with this method is the main advantage, which outweighs the high cost of the project and the inevitable low reliability in the initial stages.

In any particular case, the automation method is always chosen individually by each enterprise, taking into account all possible features of the business. Before making a decision, enterprises should consider all available proposals in the automation market, compare all the pros and cons, study the previous experience of similar enterprises and analyze everything, to make a conclusion.

Planning automation of all operations in an enterprise involves using special software. IT-solutions are needed for different actions, so before introducing the technological complexes it is necessary to differentiate business processes with their key characteristics, as well as the significance for all the enterprise activity.

Thus, for example, software for automatic scheduling of management mechanisms will include such segments as:

- budgeting processes;
- accounting for management activities;
- legal support and its importance in cooperation between different organizations;
- ensuring economic and information security;
- strategic management.

Management systems automation will accelerate all management projects of the enterprise. The programmes that will solve these problems include the programmes listed in the table 3.

Table 3. Programmes for Automatic Planning of Management Mechanisms

1C: Enterprise	SAP R/3	BAS Integrated enterprise management
The programme is designed to solve a wide range of automation tasks of accounting and management, is a system of application solutions built on the same principles and on a single technological platform	A comprehensive platform for enterprises resource planning, the functionality of which allows to fully automate the learning and management processes in the company with the most popular business tools.	A comprehensive platform that covers the basic contours of management and accounting. The solution allows to organize a single information system to manage various business aspects.
The main modules of the subsystem: – production planning. – budgeting. – expenditures management. – sales planning – shift production planning – procurement planning.	The main modules of the system: – financial management, including accounting and tax accounting. – budgeting. – management accounting. – production planning and management. – personnel management.	Effective and operational planning and production management, taking into account the accounting specifics in Ukraine Subsystems for integrated problem solving: – budgeting. – personnel management. – sales planning – production planning and management.

Source: compiled by authors on materials [11-13].

Marketing and advertising planning software is also important for the enterprise. The automated system for planning of marketing and advertising works allows to increase the income at the expense of the better management of PR-activity, technological construction of image and effective mutual relations with customers and partners. For the CRM automation (Customer Relationship Management System) and planning of advertising methods, the following programmes are used, which are listed in the table 4.

Table 4. Programmes for Automatic Scheduling of Advertising Methods and CRM Automation

1C: Bitrix 24	Megaplan	Google Doubleclick
<p>Simple CRM (shows how many transactions are in progress, at what stage and who is working with them at the moment).</p> <p>Sales plan and reports (distributing the plan among employees, monitoring the workload on managers and sales analysis)</p> <p>CRM-marketing (will help to find potential customers similar to existing customers, and quickly launch advertising).</p> <p>CRM-analytics (Analysis of ready-made reports on sales and managers' work).</p> <p>Customer rankings (reports show regular customers as well as those who make the most profit).</p> <p>AI CRM Scoring (analysis of data in CRM and predicting the probability of transactions success).</p>	<p>Working hours scheduling (it is convenient to plan various communications. These can be: calls to clients; meetings with partners; meetings with colleagues)</p> <p>Monitoring the employees' effectiveness (reflection in the reports of those tasks that are listed on the departments and employees and the speed for their execution)</p> <p>A single business process (it is convenient to work with long transactions involving several people at once. In order to keep track of deadlines and control each stage, Megaplan allows to link tasks, projects and agreements on the same customer.</p>	<p>A platform that consists of several integrated services and allows to plan, create and optimize marketing campaigns on digital platforms.</p> <p>Opportunities: analytics systems integration, data collection on the company's audience, advertising campaigns creation and their management; receiving detailed reports on the advertising effectiveness.</p>

Source: compiled by authors on materials [14-16].

The abovementioned software products allow to analyze a huge amount of information, present it in a graphical form and observe the dynamics of changes in parameters. The main advantage of business planning programmes is the speed of data perception in their visual interpretation [17-18], which is especially important for very busy top managers and senior management.

Conclusions

Modern business planning is a very costly, difficult process that combines a large number of time-consuming and large in volume and time operations. In order to accelerate and improve the results of the calculation parts of the plan, their content and accuracy, for example opportunities for accounting and management, optimize the organization structure, reduce expenditure, improve efficiency and increase the competitiveness of enterprises innovative activity one should use modern software to automate business planning and all possible processes. Business planning and management programmes make it possible to speed up the development process, including fully automate calculations. In addition, many features allow to analyze and identify shortcomings at the current stage of operation. Also in the functionality of each programme an integrated system of tips and step-by-step templates, which will allow at the outlet to get the perfect business plan.

Managers must understand the importance of implementing automation, because the benefits far outweigh the cost of programmes, their installation and debugging. After deciding on automation, they should choose one of the main methods and implement it for easier and more profitable operation of the entire enterprise in further operation.

Abstract

Modern business planning combines a large number of time-consuming and large in volume and time operations. Accelerating and improving the results of the calculation parts of the plan, their clarity and accuracy is an important component, and is possible only with using modern software.

Planning automation is the ability to make several types of plans for detailed analysis, comparison, and then choose the most optimal. If the plan is made in one non-automated version, it will be quite difficult to make another version. Thus, for the highest accuracy, as well as to reduce the preparation time, software products for planning are needed, because with their help the plans quality increases, and, accordingly, the efficiency of enterprises innovative activity increases.

There is a huge amount of software and hardware for different stages of project implementation in the world today, which allow to determine the future viability of the project and build its financial model. Using enterprise management and accounting software is not something new and unfamiliar. Despite this, some entrepreneurs are

still hesitant to introduce automation in all processes - from accounting to planning. For them, the benefits do not seem obvious, although quite the opposite.

With the help of high-quality business processes, namely the automated management, one can increase the efficiency of the enterprise and the project itself. In order to do this, business processes must be clearly delineated and defined. Only their automation will facilitate a more accurate, manageable and faster process. Planning automation of all works at the enterprise provides using the special software. Certain actions require your own IT solution, so before introducing the technological complexes one needs to differentiate business processes by their key characteristics, as well as the importance for all the enterprises innovative activities.

Management systems automation will speed up all management projects of the enterprise. Marketing and advertising planning software is also important for the enterprise. The automated system for planning of marketing and advertising operations allows to increase the income at the expense of the better management of PR-activity, technological construction of image and effective mutual relations with customers and partners.

The main advantage of business planning programmes is the speed of data perception in their visual interpretation, which is especially important for very busy top managers and senior management.

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Посилання на статтю:

Kovtunenکو Yu.V. *Modern Information Technologies of Business Planning Enterprises Innovative Activities* / Yu. V. Kovtunenکو M. S., Tkachenko, V. V. Fedosyuk // *Економічний журнал Одеського політехнічного університету*. – 2021. – № 3 (17). – С. 49-55. – Режим доступу до журн.: <https://economics.net.ua/ejopu/2021/No3/49.pdf>.
DOI: 10.15276/EJ.03.2021.7. DOI: 10.5281/zenodo.5751072.

Reference a Journal Article:

Kovtunenکو Yu.V. *Modern Information Technologies of Business Planning Enterprises Innovative Activities* / Yu. V. Kovtunenکو M. S., Tkachenko, V. V. Fedosyuk // *Economic journal Odessa polytechnic university*. – 2021. – № 3 (17). – P. 49-55. – Retrieved from <https://economics.net.ua/ejopu/2021/No3/49.pdf>.
DOI: 10.15276/EJ.03.2021.7. DOI: 10.5281/zenodo.5751072.

