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## MODERN APPROACHES TO ASSESSING THE PERFORMANCE EFFICIENCY OF CONFECTIONERY INDUSTRY ENTERPRISES

The article explores current scientific and practical approaches to assessing the performance efficiency of enterprises in the confectionery industry under conditions of economic transformation and high market competition. The need to revise and modernize traditional efficiency assessment methods – primarily based on financial and economic indicators – is emphasized, in order to incorporate modern management tools, dynamic environmental changes, and the growing role of intangible assets. The analysis systematizes the main groups of indicators used in contemporary practice: financial, production-technological, marketing, innovation, and socio-environmental. Special attention is given to the Balanced Scorecard (BSC) concept, which enables strategic performance evaluation by integrating both quantitative and qualitative parameters. The article also examines integrated evaluation methods that provide a generalized assessment of a company's performance based on a set of criteria. Industry-specific features affecting efficiency assessment in confectionery production are identified, including demand seasonality, limited product shelf life, high quality and safety requirements, dependence on imported raw materials, and high energy consumption. The role of digital technologies, management process automation, and Business Intelligence tools in ensuring transparency and objectivity of evaluation is also analyzed. The authors propose recommendations for developing an adaptive efficiency assessment system that combines traditional and modern approaches, taking into account both internal enterprise characteristics and external influencing factors. It is emphasized that integrating such approaches into strategic management practice will enhance enterprise flexibility, improve responsiveness to market challenges, optimize resource use, and ensure sustainable growth in competitiveness over the long term.

**Key words:** efficiency, enterprise, confectionery industry, assessment, Balanced Scorecard, integrated evaluation, innovation, competitiveness, managerial decisions, strategic planning.

### Ушкаренко Ю.В., Сорокіна А.М. СУЧАСНІ ПІДХОДИ ДО ОЦІНЮВАННЯ ЕФЕКТИВНОСТІ ДІЯЛЬНОСТІ ПІДПРИЄМСТВ КОНДИТЕРСЬКОЇ ГАЛУЗІ

У статті здійснено дослідження сучасних наукових і практичних підходів до оцінювання ефективності функціонування підприємств кондитерської галузі в умовах трансформації економіки та високого рівня ринкової конкуренції. Акцентовано увагу на необхідності перегляду та оновлення традиційних методик оцінювання ефективності, що базуються переважно на фінансово-економічних показниках, з метою врахування новітніх управлінських інструментів, динамічних змін зовнішнього середовища та зростаючій ролі нематеріальних активів. У процесі аналізу систематизовано основні групи показників, що використовуються в сучасній практиці: фінансові, виробничо-технологічні, маркетингові, інноваційні та соціально-екологічні. Особливу увагу приділено концепції збалансованої системи показників (Balanced Scorecard), яка дає змогу оцінити діяльність підприємства у стратегічній перспективі, поєднуючи кількісні та якісні параметри. Також розглянуто методи інтегрального оцінювання ефективності, що дозволяють отримати узагальнену характеристику рівня результативності роботи підприємства за комплексом критеріїв. Визначено галузеві особливості, які зумовлюють специфіку оцінювання ефективності у кондитерському виробництві, зокрема: сезонність попиту, обмеженість термінів зберігання продукції, високі вимоги до якості та безпеки, залежність від імпортової сировини, енергоємність виробництва тощо. Досліджено роль цифрових технологій, автоматизації управлінських процесів та інструментів бізнес-аналітики (Business Intelligence) у забезпеченні прозорості та об'єктивності оцінювання. Авторами запропоновано рекомендації щодо формування адаптивної системи оцінювання ефективності, яка базується на поєднанні традиційних і сучасних підходів, враховує внутрішні особливості підприємства та зовнішні фактори впливу. Наголошено, що інтеграція таких підходів у практику стратегічного управління дозволить підвищити гнучкість підприємств, ефективніше реагувати на виклики ринку, оптимізувати використання ресурсів і забезпечити стабільне зростання конкурентоспроможності в довгостроковій перспективі.

**Ключові слова:** ефективність, підприємство, кондитерська галузь, оцінювання, збалансована система показників, інтегральна оцінка, інновації, конкурентоспроможність, управлінські рішення, стратегічне планування.

**Problem statement.** The current operating conditions of confectionery industry enterprises in Ukraine are marked by increased instability and risk, driven by the prolonged state of war, disruption of logistics chains, declining consumer purchasing power, and shortages of raw materials. The escalation of military actions on the territory of Ukraine has caused significant losses in production capacities, a shift in economic activity centers, the relocation of businesses, and an urgent need to revise development strategies. Under such conditions, the issue of assessing enterprise performance efficiency becomes especially relevant as a foundation for making informed managerial decisions that ensure adaptation, survival, and gradual recovery.

At the same time, traditional efficiency assessment approaches – primarily focused on financial indicators – prove insufficient for providing a comprehensive understanding of enterprise performance during crisis periods. Existing methods often overlook the specific operational features of businesses under extraordinary conditions, the need for flexible and rapidly adaptive management systems, and the growing importance of intangible assets, human capital, social factors, and risk resilience. In this context, there arises a need to rethink performance assessment approaches in the confectionery sector, taking into account modern challenges such as security threats, economic turbulence, energy crises, and logistical constraints.

It is therefore relevant to introduce assessment models that go beyond financial results and evaluate enterprise adaptability, resource efficiency under scarcity, management process flexibility, and the ability for strategic renewal. At the intersection of economic analysis, managerial innovation, and crisis management, a modern understanding of performance efficiency is being formed – one that requires scientific reflection and practical testing amid martial law conditions in Ukraine.

**Analysis of recent research and publications.** The issue of evaluating enterprise performance efficiency has traditionally attracted the attention of both scholars and practitioners, as efficiency directly determines the competitiveness, viability, and resilience of businesses under various economic conditions. Theoretical foundations and methodological approaches to efficiency measurement have been addressed in the works of domestic and international researchers such as O. Amosov, I. Blank,

L. Fedulova, S. Pokropyvny, V. Savchuk, R. Kaplan, D. Norton, among others. Their studies highlight both classical and modern methods of efficiency analysis and emphasize the role of strategic management, innovation development, and the Balanced Scorecard (BSC) in ensuring effective enterprise performance.

In particular, the Balanced Scorecard methodology developed by R. Kaplan and D. Norton has gained broad recognition in academic circles as a strategic tool for performance evaluation, integrating both financial and non-financial criteria. The research of I. Blank focuses on the necessity of comprehensive financial analysis and determining an integral efficiency indicator to support managerial decision-making. At the same time, contemporary Ukrainian economists such as O. Yemelyanova, T. Kovalchuk, and Yu. Kuzmenko have examined approaches to crisis management, the development of adaptive evaluation systems, and the digitalization of performance analysis processes.

Several publications are devoted to the specific characteristics of the food industry, particularly the confectionery sector, focusing on production-technological issues, logistics, product quality, the implementation of management systems, and environmental safety. However, most existing research lacks emphasis on the need to adapt performance assessment models to conditions of emergency or martial law, limiting their practical applicability in the current Ukrainian economic reality.

Thus, despite a considerable body of work in the field of enterprise performance evaluation, issues related to the transformation of assessment approaches under conditions of instability, high uncertainty, resource shortages, and the need for rapid managerial decisions remain underexplored. These aspects underline the relevance of further research specifically targeting the confectionery industry, taking into account its sector-specific features and the external economic challenges associated with the ongoing state of war in Ukraine.

**The purpose of the article** is to explore modern approaches to evaluating the performance efficiency of enterprises in the confectionery industry and to develop proposals for improving the assessment system, taking into account industry-specific features and the challenges posed by martial law in Ukraine.

**Presentation of the research material and its main results.** In the current conditions of an unstable economic environment, exacerbated by external crisis factors – particularly martial law in Ukraine – the issue of effective enterprise functioning gains special importance. Theoretical comprehension of the essence of efficiency, its types, and determining factors is a necessary prerequisite for building an effective management system at the enterprise level across various industries, including the confectionery sector.

Enterprise performance efficiency is one of the key concepts in economic theory and practice, reflecting the relationship between achieved results and the resources expended. In its most general form, efficiency is understood as the ability of an enterprise to achieve its goals with minimal costs or to maximize returns per unit of input. In the works of domestic and foreign scholars, efficiency is interpreted as a multifaceted economic category that encompasses financial and economic results as well as social, organizational, innovative, and environmental aspects of a business entity's functioning.

At the present stage, efficiency can no longer be reduced solely to profitability or return on investment. It involves a broader range of indicators, including the quality of management processes, adaptability to external changes, innovation activity, customer and employee satisfaction levels, and the ability to ensure sustainable development. Thus, efficiency serves as an integrated indicator that reflects an enterprise's capacity to realize strategic objectives in a dynamic environment.

Scientific literature distinguishes several key types of efficiency that enable a comprehensive evaluation of enterprise performance: economic, production, social, and financial efficiency. For a well-rounded

analysis, it is advisable to examine efficiency through the lens of its various components. A generalized description of the main types of efficiency is presented in Table 1.

According to the data in Table 1, enterprise efficiency is a multidimensional concept and therefore cannot be reduced to a single indicator. Each type of efficiency performs a distinct function within the overall management and decision-making system. For example, high financial efficiency may be accompanied by low social efficiency, which in the long run can negatively affect staff stability and labor productivity. Thus, a key objective is to achieve a balance among different types of efficiency, considering strategic goals and external challenges.

The operations of confectionery enterprises in Ukraine under martial law are characterized by several specific features that significantly affect their performance efficiency. For better visualization, these factors can be grouped into four key categories – resource-related, production, logistics, and marketing – as shown in Table 2.

The data presented show that enterprises are forced to operate in conditions of constant adaptation to changes in the external environment. They must not only maintain current performance but also ensure the ability to respond quickly to challenges. This situation requires the implementation of adaptive performance management systems, focused on long-term stability, innovation, and the timeliness of management decisions.

Traditional approaches to performance evaluation are based on the analysis of financial statements. The main tool in this case is ratio analysis, which allows calculating financial indicators that characterize profitability, solvency, business activity, and financial stability (Table 3).

These indicators are fundamental in performance evaluation; however, they

Table 1

**Classification of Enterprise Performance Efficiency Types**

Type of Efficiency	Main Characteristics	Key Indicators
<b>Economic</b>	Reflects the overall outcome of resource utilization	Profitability, cost-efficiency, labor productivity
<b>Production</b>	Indicates the level of organization and effectiveness of production processes	Cost of production, output volume, capacity utilization rate
<b>Financial</b>	Characterizes the financial condition and stability of the enterprise	Liquidity, solvency, financial profitability
<b>Social</b>	Reflects social responsibility and working conditions	Wages, employee turnover, social programs

Source: Compiled by the authors [3]

Table 2

**Features of Confectionery Enterprises' Operations under Martial Law**

Category	Features
Resource-related	Import raw material shortages, rising energy prices
Production	Need for relocation of production facilities, reduced output volume
Logistics	Complications in supply chains, changes in transportation routes
Marketing	Changes in demand structure, increasing importance of the domestic market

Source: Compiled by the authors [2]

Table 3

**Key Financial Ratios for Performance Evaluation**

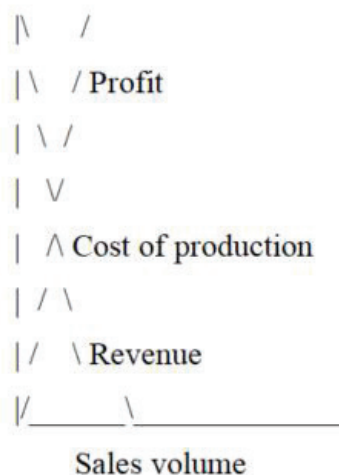
Indicator	Formula	Economic Meaning
Profitability Ratio	Net Profit / Revenue	Profitability of operations
General Liquidity Ratio	Current Assets / Current Liabilities	The enterprise's potential to settle debts
Asset Turnover Ratio	Revenue / Total Assets	Efficiency of asset utilization

Source: Compiled by the author [6]

do not account for qualitative aspects of operations, risks, and the innovative activity of the enterprise.

Integral models allow for combining financial and non-financial factors into a unified system. The EVA (Economic Value Added) method evaluates the creation of added economic value, while the CVP (Cost-Volume-Profit) analysis examines the relationship between costs, production volumes, and profit (Figure 1).

The Balanced Scorecard (BSC) system involves the use of four interrelated blocks: financial indicators, customers, internal business processes, and learning and development of personnel. This allows for viewing effectiveness as a multidimensional category.



**Figure 1. Simplified Structure of the CVP Analysis Model**

Source: Created by the authors [6]

Innovative approaches involve the integration of information technologies and big data into the evaluation process. The use of Data Science allows for forecasting performance based on the analysis of behavioral and market data. KPI systems (Key Performance Indicators) focus on achieving specific strategic goals.

Benchmarking is a strategic management tool based on comparing the company's activities with the best practices in the industry. This helps identify weaknesses and adopt effective solutions from competitors.

SWOT analysis is a universal strategic evaluation tool that combines internal characteristics of the enterprise (strengths and weaknesses) with external conditions (opportunities and threats) (Table 4).

SWOT analysis allows for the development of strategies to improve efficiency, based on strengths and opportunities, while considering existing threats and internal limitations.

To assess the effectiveness of confectionery industry enterprises, it is important to consider a wide range of indicators that reflect both the financial and production aspects of their operations. The key indicators for evaluating efficiency are as follows:

1. Product profitability – this indicator reflects the profitability of the products produced by the enterprise. It helps evaluate the effectiveness of production costs.

2. Inventory turnover ratio – this indicator measures the speed at which an enterprise's inventory turns over and helps assess the effectiveness of inventory management.

3. Contribution margin – this shows how much money the enterprise earns after



Table 4  
**SWOT Analysis of the Confectionery Industry Enterprise**

Internal Factors	External Factors
<b>Strengths:</b>	<b>Opportunities:</b>
Known brand	Market expansion
Experienced personnel	Adoption of new technologies
<b>Weaknesses:</b>	<b>Threats:</b>
Outdated equipment	Increased competition
High cost of goods	War risks, relocation

Source: Compiled by the authors [5]

covering the variable production costs. It is one of the key indicators of financial stability.

4. Production capacity utilization – this determines how effectively the enterprise utilizes its production resources.

5. Net profit – the main indicator of an enterprise's financial activity, reflecting its ability to generate profit after all expenses.

6. Sales volume – measures the success of sales in the market and the demand for the enterprise's products [5].

To compare the effectiveness of confectionery enterprises, we will construct a table containing conditional data on the main financial indicators. Let's examine the five largest confectionery enterprises in Ukraine: "Roshen", "Svitoch", "Zhytomyrski Lasky", "Mondelēz Ukraine" and "AVK Confectioners" (Table 5).

Analyzing the data, several important conclusions can be drawn:

1. Product Profitability: the company "Roshen" demonstrates the highest profitability (15.4%), which indicates an effective production strategy and cost management. Compared to "Zhytomyrski Lasky" (10.8%) and "Svitoch" (12.0%), "Roshen" has a significantly greater ability to generate profit from product sales.

2. Inventory Turnover: in terms of inventory turnover, "Roshen" leads (7.1 times per year), meaning products are sold quickly, which helps reduce storage costs. At the same time, "Zhytomyrski Lasky" has the lowest indicator (4.8 times), which may suggest excess inventory or low demand for some types of products.

3. Contribution Margin: "Roshen" has the highest contribution margin (5200 thousand UAH), indicating high production efficiency and the ability to cover variable costs. However, "Zhytomyrski Lasky", with a contribution margin of 3000 thousand UAH, requires attention to cost optimization.

4. Capacity Utilization: "Roshen" also leads in terms of capacity utilization (85%), showing high efficiency in utilizing production resources. Compared to other enterprises, "Zhytomyrski Lasky" has the lowest level (70%).

5. Net Profit: "Roshen" has the largest net profit (750 million UAH), which confirms its leading position in the market and ability to operate efficiently even in difficult economic conditions [4].

The analysis of efficiency indicators revealed several key issues that need to be addressed to improve the overall efficiency of enterprises:

1. Low Capacity Utilization: "Zhytomyrski Lasky" (70%) and «AVK Confectioners» (75%) have significantly lower capacity utilization compared to "Roshen" (85%). This indicates the need to optimize production processes or reduce excess capacity.

2. Low Inventory Turnover: "Zhytomyrski Lasky" and "Svitoch" have low inventory turnover, suggesting the need for improvement in inventory management and updating the product assortment to speed up the turnover of products.

3. Declining Contribution Margin: "Zhytomyrski Lasky" and "AVK

Table 5  
**Comparative assessment of the efficiency of confectionery industry enterprises**

Indicator	Roshen	Svitoch	Zhytomyrski Lasky	Mondelēz Ukraine	AVK Confectioners
Profitability, %	15.4	12.0	10.8	14.2	11.5
Inventory turnover, times/year	7.1	5.5	4.8	6.3	5.9
Contribution margin, thousand UAH	5200	3800	3000	4500	4000
Capacity utilization, %	85	78	70	80	75
Net profit, million UAH	750	520	330	640	510

Source: Compiled by the authors [4]

Confectioners” have a significantly lower contribution margin, which may indicate high variable costs or the need for better efficiency in production planning and organization.

4. Financial Stability: companies with low profitability, such as “Zhytomyrski Lasky”, require special attention to financial planning and reducing production costs. (Table 6):

These issues can be addressed through strategic cost management, improving technological processes, and enhancing management decisions regarding inventory optimization and capacity utilization.

To ensure high operational efficiency in the confectionery industry, it is essential to implement various strategies and tools that not only increase productivity but also ensure high product quality. Below are the key directions that contribute to achieving these goals.

This table provides a clear understanding of the main directions for improving efficiency, the key measures for their implementation, and the expected outcomes. It helps to identify specific actions that can assist enterprises in achieving high performance under current conditions.

**Conclusions.** Thus, as a result of the study on modern approaches to evaluating the performance of confectionery industry enterprises, several key conclusions can be drawn.

First, there is a clear importance of a comprehensive approach to performance

assessment, which includes not only financial indicators but also aspects of organizational structure, innovation, and management practices. Second, the effectiveness of enterprises in this industry largely depends on their ability to adapt to a changing market by utilizing the latest technologies and management methods. Third, the integration of digital technologies and innovations – such as production automation, the Internet of Things (IoT), and Artificial Intelligence (AI) – is a crucial component for improving enterprise performance.

Moreover, an effective marketing strategy that focuses on consumer needs and builds brand loyalty contributes to achieving stable financial results.

The implementation of modern management practices and continuous optimization of production processes are essential for gaining competitive advantages and ensuring sustainable development in the confectionery sector. Therefore, enterprises should actively adopt advanced methods, focusing on innovations that not only enhance product quality but also reduce costs, thereby increasing overall operational efficiency.

In conclusion, achieving strong performance in today’s conditions requires a holistic approach to efficiency evaluation – one that includes both financial and non-financial indicators – and a readiness to adapt to changes and adopt advanced technologies.

Table 6

#### Directions for Improving the Efficiency of Confectionery Enterprises

Efficiency Improvement Area	Key Measures	Expected Results
Implementation of modern management approaches	<ul style="list-style-type: none"> <li>– Use of a flexible organizational structure;</li> <li>– Implementation of Management by Objectives (MBO);</li> <li>– Lean management.</li> </ul>	<ul style="list-style-type: none"> <li>– Cost reduction;</li> <li>– Increased responsiveness in management;</li> <li>– Improved corporate culture.</li> </ul>
Optimization of production processes	<ul style="list-style-type: none"> <li>– Automation of production lines;</li> <li>– Optimization of logistics processes;</li> <li>– Improvement of quality control.</li> </ul>	<ul style="list-style-type: none"> <li>– Increased production volumes;</li> <li>– Lower storage and transportation costs;</li> <li>– Reduced defect rates.</li> </ul>
Marketing tools	<ul style="list-style-type: none"> <li>– Evaluation of consumer preferences and development of targeted products;</li> <li>– Branding and market positioning;</li> <li>– Use of digital marketing channels.</li> </ul>	<ul style="list-style-type: none"> <li>– Attraction of new customers;</li> <li>– Increased brand loyalty;</li> <li>– Growth in online sales.</li> </ul>
Innovation and digital transformation	<ul style="list-style-type: none"> <li>– Implementation of automated management systems;</li> <li>– Use of Internet of Things (IoT) for process monitoring;</li> <li>– Use of Big Data analytics and Artificial Intelligence (AI).</li> </ul>	<ul style="list-style-type: none"> <li>– Increased management efficiency;</li> <li>– Improved product quality;</li> <li>– Demand forecasting and resource optimization.</li> </ul>

Source: Compiled by the authors [2]

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