The financial condition of domestic enterprises in the modern economy is quite problematic. It’s due to the low level of liquidity, monetary stability, the business activity of companies, and their inability to generate a sufficient level of profit. The situation is complicit by the lack of attention to the content, quality, and composition of the resource provision of the financial potential of the production enterprise. Resource provision solves the issues of continuous, targeted, timely selection of resources of the desired quality and quantity of preparation of operational managerial decisions within the financial potential of the productive enterprise. The article aims to study the essence and system characteristics of the resource provision of the financial potential of the production enterprise. According to the study results, it was stated that resourcing is a functional system that resolves issues of continuous, targeted, timely selection of resources in the necessary quality and quantity for the analysis, planning, and preparation of operational managerial decisions within the financial potential of the productive enterprise. These provisions compel us to dwell on structuring such parts of the resource provision of the financial potential of a production enterprise as information and organizational support; methodical support. The structure of resource provision is a complex a resource system (financial, information and organizational resources, human resources, technological resources, and flows of all the resources listed), communicative environments (channels of movement of resources and communication between them), technical means (carriers and transmitters of information). Technological resources and their flows create a communicative environment. The optimum resource system of production enterprises is achieved by optimization of technological support in accordance with the modern management paradigm of the financial potential of production enterprises, in particular the introduction of a balanced scorecard. The results of the study determined the need for structuring: information support of the financial potential of the production enterprise; organizational support of the financial potential of the production enterprise; elements of the method of managing the financial potential of the production enterprise.
Фінансовий стан вітчизняних підприємств в сучасній економіці досить проблематичний. Це зумовлене низьким рівнем ліквідності, фінансової стійкості, діявої активності підприємств, їх незадовільною генерувати достатній рівень прибутку. Ситуація ускладнюється відсутністю уваги до його, якості, складу ресурсного забезпечення фінансового потенціалу виробничого підприємства. Відповідно до вищенаведеного досліджень орієнтоване на вивчення сутності та системних характеристик ресурсної структури фінансового потенціалу виробничого підприємства.

Базовими аспектами дослідження є вивчення змістових рис ресурсного забезпечення фінансового потенціалу виробничого підприємства. Значна увага приділена системному вивченню та деталізації видової структури ресурсного забезпечення фінансового потенціалу виробничого підприємства. За результатами дослідження було заявлено, що ресурсне забезпечення — це функціональна система, яка розв'язує питання безперервного, цільового, своєчасного відбору ресурсів в необхідності та кількості для підготовки операційних управлінських рішень в межах фінансового потенціалу виробничого підприємства.

Відповідно до вищенаведеного дослідження орієнтоване на вивчення ресурсних характеристик фінансового потенціалу виробничого підприємства. Ці положення змушують нас зупинитися на структурних змінах системи ресурсного забезпечення, а також її комунікативних середовищ та технічних засобів. Технологічні такі ресурси та їх потоки створюють комунікативне середовище. Оптимальна ресурсна система виробничих підприємств — це складна ресурсна система, а також її комунікативні середовища та технічні засоби. Технологічні ресурси та їх потоки створюють комунікативне середовище.

Ресурсне забезпечення розв'язує питання безперервного, цільового, своєчасного відбору ресурсів в необхідності та кількості для підготовки операційних управлінських рішень в межах фінансового потенціалу виробничого підприємства. Підготовка операційних управлінських рішень залежить від забезпечення ними інформаційного, організаційного та методичного забезпечення. Структура ресурсного забезпечення — це функціональна система, яка розв'язує питання безперервного, цільового, своєчасного відбору ресурсів в необхідності та кількості для підготовки операційних управлінських рішень в межах фінансового потенціалу виробничого підприємства.

Ресурсне забезпечення підприємства має функціональну структуру, яка розв'язує питання безперервного, цільового, своєчасного відбору ресурсів в необхідності та кількості для підготовки операційних управлінських рішень в межах фінансового потенціалу виробничого підприємства. Це система, яка розв'язує питання безперервного, цільового, своєчасного відбору ресурсів в необхідності та кількості для підготовки операційних управлінських рішень в межах фінансового потенціалу виробничого підприємства.


classification, a detailed description of resources used for financial management. However, this simplification does not contribute to a deeper understanding of the issue. E.N. Kuzbozhov, A.A. Evcharenko, S.S. Pouchkin note that resource provision is a system that supports its integrity, economy, rational interaction of functional, control, and target subsystems of management paradigm, forming different order of actions for the implementation of financial management.

ANALYSIS OF RECENT STUDIES AND PUBLICATIONS

Analysis of scientific literature on financial management reveals insufficient coverage of resource provision of the financial potential of a production enterprise. This is due to the absence of the basic publications on this topic: the formed concept of resource provision; consensus on the structure of resource provision of the FPPE. In particular, were considered the works of I.A. Blanc [1], A.A. Pilipenko, S.M. Pilipenko, I.P. Otenko [6] and others.

The low theoretical development of the question on the resource provision of the financial potential of a production enterprise forms the expediency of developing an approach to understanding the essence of the notion of "resource provision". A.A. Pilipenko, S.M. Pilipenko, I.P. Otenko [6, p. 345] note that resource provision of management of a production enterprise is a system that solves the problem of its timely provision of necessary resources of a certain quality and quantity. E.N. Kuzbozhov, A.A. Evcharenko, S.S. Zupchkina [2] consider resource provision in a broader sense. They distinguish different kinds of it, depending on the functional layer of management.

Formulation of the objectives. The article aims to study the essence and system characteristics of the resource provision of the financial potential of the production enterprise. The research objectives are
thus: 1) study the content of resource provision of the financial potential of the production enterprise; 2) study types of resource provision of the financial potential of a production enterprise.

PRESENTATION OF THE MATERIAL OF THE STUDY, SUPPORTING THE SCIENTIFIC RESULTS OBTAINED

To study the content of the resource provision of the financial potential of a production enterprise, attention should be paid to the fact that detailed consideration and study require those types of resource provision, which:

1) formed during the financial activity of the enterprise;
2) influence the speed, quality, and efficiency of the implementation of FPPE functions in the overall capacity of the enterprise;
3) have the possibility of adjusting the shape and level of detail.

Following the above provisions, the following types of resource support for financial potential were allocated: information, technological, personnel, organizational, and financial.

Logical generalization of properties of each type of resource support allows to consider it as a complex resource system and flows, communicative environment, channels of movement of resources, technologies, media, and resource transmitters [5; 6]. Therefore, it is logical to have a deeper study of the resource-based provision of financial capacity. The latter is not only a support subsystem but also requires learning and improvement techniques. The above provisions allow us to assert, that resource provision of the financial potential of a productive enterprise is a set of five subsystems of providing: Information, technological, personnel, organizational, and financial. Each of these subsystems can also be represented as a combination of system, communicative and technological components.

The structure of resource provision is a complex resource system (resources and their flows), communicative medium (channels of resource movement and communication between them), and technical means (information carriers and transmitters). The aggregate based on economic resources, which determine the list, necessity, and sufficiency of the resource elements for the effective functioning of the FPPE. The specification of the content of the FPPE resource package allowed consensus to be reached on its structure and detailed consideration of the resource system as a set of resources and resource flows.

In the scientific literature the qualitative characteristic of resource flows is connected with "economic resources", and the content of the concept of "economic resources" is disclosed as [7, p. 90]:
— Material objects and values of a mental nature, which are subjected to industrial, physical, intellectual, and spiritual processing or are used to create benefits for society;
— Sources and means of production and expanded reproduction (Land, means of labor, entrepreneurial abilities, scientific and technological progress, organization of production forms methods, financial, information resources, material and raw materials, human labor).

Thus, economic resources are constantly "moving", receiving, processing, or transferring. It creates resource flows that feed into the FPPE and ensure its existence and development.

The number of these resource flows depends on the complexity of the links between them. Therefore, they need to be classified [5]:
— according to the environment of formation according to the enterprise: internal and external;
— depending on the frequency of receipt: systematic and occasional;
— depending on organizational regulation: formal and informal;
— depending on the form of admission: systematic and not systematic;
— according to the source of formation by the structural subdivisions of the financial service.

This classification considers only the main types of resource flows of financial potential (incoming, generated, spent). However, resource flows are study in terms of:
— forming environments: internal and external;
— a functional feature of the financial management process;
— relationships between subsystems of resource flows.

Consequently, the study of resource flows of the financial potential of a production enterprise requires detailed consideration of economic resources as a composition of their constituent resources (financial, human, organizational, information, technological) and their flows.

Information resources it's an "aggregate of information about the internal and external environment of enterprise" [5]. Information as a component of the economic resources of an enterprise is constantly moving, which determines the existence of information flows. Information flows are the sum of the messages circulating in the FPPE between the FPPE and the external environment required for financial management.

Organizational resources — a coherent, interconnected, ordered set of organizational forms, structures, processes, and production system methods necessary for the strategy implementation and tactics of development [3, p. 6]. The organizational resources are channeled through a management flow that creates a purposeful influence on the FPPE to achieve its objectives.

Personnel resources of an enterprise it's a set of personnel of the enterprise or opportunities to become employees, based on their characteristics and
requirements [4]. Based on the essence of a type of resources, the personnel flows of a production enterprise can be characterized as a flow of formation of personnel resources; a flow of attraction of personnel resources for work (on posts in specific units); the human resources release flow.

Financial resources — the monetary means owned by the enterprise and intended for the implementation of current and extended reproduction expenses, for the fulfillment of financial obligations and economic incentives of employees [4]. Based on the essence of financial resources, their flows appear to be a directional movement related to information, personnel, organizational and technological flows within and outside the resource subsystem of the FPPE.

Technological resources it's a set of information and management technologies, competitive ideas, and scientific developments [7, p. 125]. The essence of management technologies is a form of management activity implementation, which involves procedures and individual operations detailing. Consequently, the level of detail of management technology is determined by the content of the tasks it performs. Thus, the formation of a methodical sequence of stages of solving the problem of the resource provision of the financial potential of a production enterprise should take into account the adopted options for the implementation of technological processes — that is, the accepted management paradigm.

Information technology means computer hardware, software, communication, and user-computer mode [6, p. 297]. Thus, the technological support of the FPPE will generalize the software, the FPPE management technique, technical support, communication, and the mode of user communication with the computer. The said components of technological support provide the possibility of separation of technological flows as a pool circulating in the FPPE, between the FPPE and the external environment of information and management technologies expressed in information messages.

The circulation of information messages sent by the technological subsystem creates a communicative environment with appropriate channels of information flow and participants of the communication process, who make decisions and receive information in a user-friendly form. Users can systematize by interest in the results of the enterprise. Among the users can be distinguished:

— internal users: employees of the enterprise (interest of financial and prospective character), financial managers of all levels, ordinary employees of the financial service (interest of professional character); owners (financial interest);
— external users: business unions, trade unions, lenders, suppliers, buyers (credit and prospective interest); lawyers, press, news agencies, stock exchange, financial consultants, auditing firms, competitors (indirect interest); public and legislative authorities (fiscal enthusiasm); investors, shareholders (financial interest).

Operations on information transformation are realized in the technological environment of FPPE from the moment of its receipt to the moment of transfer to the customer-user. Technological improvements can optimize the work of the FPPE subsystems and how information is exchanged in the FPPE. The main goal and purpose of resource flows are to optimize the work of the production enterprise, which is achieved through their improvement on many grounds, among which the optimum organization of their organization is of great importance.

Optimal organization of resource flows requires compliance with conditions, such as speed of transmission and reception; intensity; completeness; responsibility; cost-effectiveness; predictability. Studies of the state of the resource system of financial potential allowed us to find its problem. Namely:

1) Resource flow management problems associated with case management: lack of separation of authority within the Finance Service; duplication of resource flows within the Finance Service, the impossibility of their rapid transformation if necessary;

2) Resource flow problems related to case management: the use of time-limited rules for resource exchange (which creates the possibility of conflicts of interest between financial service units); the lack of resources for priority financial projects; unsettled sequence of receipt, transfer, formation, and processing; violation of the order of storage of resources;

3) issues of responsibility for the movement of resources. It's a group rather than an individual responsibility system for meeting deadlines, targeting resources, and how they provide.

Necessary to optimize the state of the resource system of production enterprises. It's determined based on conditions:

1) timeliness, completeness, quality of movement of resources;

2) regulation of resource exchange between structural units and officials of the enterprise;

3) consideration of all options for receiving, transferring, forming, processing, storing resources;

4) officials' responsibility for time-lapse, unauthorized use of resources, perversity of content, and order.

Compliance with the above conditions is achieved through technological support improvement by the modern management paradigm of the FPPE — in particular, the introduction of a balanced scorecard as a tool to ensure the necessary optimization of the resource subsystem.

The optimization of the resource system when using a balanced scorecard is due to the following features:
— the method of financial management provides orientation of analytical, planned, control systems of financial management for the implementation of a single goal;
— the information management system, which provides early warning of deviations from the planned action programmed, synthesizes resource flows in the most promising areas of activity, eliminates the risk of delay, the inadequacy of resource provision to the requirements of management, and informs each employee about the objects of personal responsibility;
— the software of the information system adapted to the needs of financial management and by technological characteristics of outperforms the existing variants of information systems;
— the organizational support system that provides for the development of network FSIS capable of ensuring efficient job allocation and financial service collaboration.

CONCLUSIONS AND PROSPECTS

FOR FURTHER RESEARCH

According to the study results, it was stated that resourcing is a functional system that resolves issues of continuous, targeted, timely selection of resources in the necessary quality and quantity for the analysis, planning, and preparation of operational managerial decisions within the financial potential of the productive enterprise.

These provisions compel us to dwell on structuring such parts of the resource provision of the financial potential of a production enterprise as information and organizational support; methodical support. The structure of resource provision is a complex a resource system (financial, information and organizational resources, human resources, technological resources, and flows of all the resources listed), communicative environments (channels of movement of resources and communication between them), technical means (carriers and transmitters of information). Technological resources and their flows create a communicative environment.

The optimum resource system is achieved by optimization of technological support by the modern management paradigm of the financial potential of production enterprises, in particular the introduction of a balanced scorecard.

PROSPECTS FOR FURTHER RESEARCH

The results of the study determined the need for structuring: information support of the financial potential of the production enterprise; organizational support of the financial potential of the production enterprise; elements of the method of managing the financial potential of the production enterprise.

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