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## Особливості реінжинірингу бізнес-процесів на підприємствах ЄС

У статті досліджено особливості впровадження методу реінжинірингу бізнес-процесів на підприємствах ЄС, визначено основні етапи та принципи реалізації реінжинірингу бізнес-процесів, науково обґрунтовано фактори ефективності і успіху впровадження реінжинірингу бізнес-процесів на підприємствах ЄС.

**Ключові слова:** бізнес-процес, реінжиніринг бізнес-процесів, оптимізація, управління.

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## Особенности реинжиниринга бизнес-процессов на предприятиях ЕС

В статье исследованы особенности внедрения метода реинжиниринга бизнес-процессов на предприятиях ЕС, определены основные этапы и принципы реализации реинжиниринга бизнес-процессов, научно обоснованы факторы эффективности и успеха внедрения реинжиниринга бизнес-процессов на предприятиях ЕС.

**Ключевые слова:** бизнес-процесс, реинжиниринг бизнес-процессов, оптимизация, управление.

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## Peculiarities of the business process re-engineering in the EU enterprises

In the article the features of implementing the business process re-engineering method in the enterprises of the European Union were studied, the basic steps and principles of business process re-engineering were identified, factors of effectiveness and success of implementing business process re-engineering in the EU enterprises were scientifically substantiated.

**Keywords:** business process, business process re-engineering, optimization, management.

**Statement of the problem.** Current global trends indicate an increasing urgency of improving management of the EU organizations, performing the search for new techniques to improve management processes. In modern terms the latest concept in management is business process re-engineering that actively displaces all other modern approaches. It is through business process re-engineering EU enterprises can win in conditions of the struggle with not only competitors, but also with crises, which are increasingly taking place in the modern world. Business process re-engineering considers the most radical management approach, and, at the same time, it can be used in a crisis, as well as in terms of successful activities to provide sustainable competitive advantage.

**Analysis of the latest researches and publications.** It is worth noting some work on the study of the first problem – the theory of business process reengineering. Fundamental foundations of the theory were laid in works of M. Hamer and J. Campy [1], D. Ross, T. Davenport and others. M. Rother and J. Shuk focused on identifying business processes and their analysis, the exact construction and documentation. Many studies were conducted by leading specialists and experts, particularly G.R. Arnold, Z. Irani, M. Al-Mashari, M. Parys, Z. Sotiris, N. Thijs, M. Zairi [2; 3; 7; 8]. But the possibility of using the EU experience of business process reengineering is explored insufficiently.

**The main objective of the article.** The purpose of this study is to analyze the need of implementing of business process re-engineering by European enterprises. It is also aims to show the impact of such process as on the activity of the companies, their profitability, liquidity, competitiveness, and so on national economy as a whole.

**Exposition of the basic material.** The globalization of the economy and expansion of trade markets have formulated a lot of new conditions of running business which is characterized by instability, rapid development and increasingly high competitiveness in the business environment. Under current conditions in the market with each passing day there is growing of competition caused by the development of new technologies, changing customer needs, changing price and standards for production and service, international cooperation, developed foreign economic activity of enterprises, etc. Such changes force companies to change, improve and develop something in the processes of the company.

Today one the most widely used approach to provide organizational transformation is the business process re-engineering (BPR). Michael Hammer, who coined the term re-engineering, defines it as «the fundamental rethinking and radical redesign of business process to achieve dramatic improvements in the [critical contemporary] measures of performance such as cost, quality, service and speed» [1].

## ЕКОНОМІЧНІ ПРОБЛЕМИ РОЗВИТКУ ГАЛУЗЕЙ ТА ВИДІВ ЕКОНОМІЧНОЇ ДІЯЛЬНОСТІ

BPR allows practically get rid of existing business processes that are inefficient and hinder a company to develop. But, first of all, a company should have a formed vision, mission and strategic goals of further development, as well as implemented management by objectives system. BPR intended for reducing the time of performing functions and optimization in the resource utilization, improvement of business activity under the process of globalization and complex customer satisfaction using 24 \* 365 model.

It is also worth to note that the process of re-engineering influence not only on the activity of the enterprises. It also has an impact on the whole country and its economy through higher profitability and liquidity if its enterprises. Some countries of European Union are considered as countries with high developed economy. It is worth to consider rating of top twenty biggest national economies (Table 1). As it is shown there are 6 from 20 countries from European Union that have the most developed economy in the world. It doesn't mean that only BPR has led to the following results but business process re-engineering plays in this not insignificant role.

Many leading organizations have implemented BPR for improving productivity and form sustainable competitive advantages which will help them operate more efficient in the market. For example, a survey of 180 US and 100 European companies found that 75% of them had engaged in significant reengineering efforts in the past years [8].

Business process re-engineering is a tool with help of which occurs outside perspective on how, why, where, what and the way the enterprise does its actions. BPR means a change or improvement of one or more of its elements. Business processes are generally characterized by six main elements: the inputs (objects necessary for the performance and result of the business process that are consumed or transformed in the course of business process), the outputs (objects arising from the execution of business process, consumed by other business

processes or external clients of a company), the procedure (a sequence of operations), the process owner (official person responsible for receiving result of the business process who has power to order/control resources necessary to carry out the business process), resources of process (information, finance, materials, personnel, equipment, infrastructure, software needed to run the business process) and process time (a time limit of process execution).

Re-engineering is based on the use of modern information technologies to achieve new business goals. Carrying out BPR is a complex process that takes time and concentration of efforts of the entire organization. Like any global process that affects the livelihoods of enterprises and radically changes the ways of functioning, BPR is subject to certain principles (Table 2).

The seven principles conducted in Table 1, being topical at present, are used not only in the EU enterprises but also all over the world. They are the basis and the rules of re-engineering business process. And following these principles the company can achieve the best results from the process of re-engineering.

In addition to the principles, BPR must meet certain requirements. The driving force of reengineering is to understand the needs of the company's clients providing a view on the company from the client's position. This approach often leads to design of completely new processes that previously did not exist in the organization.

Like any business process the business process re-engineering consists of several stages that gradually transformed into BPR cycle (Fig. 1).

On Fig. 1 the main stages of BRP planning and implementing are shown. So, the first step includes the development and determination of process objectives that is the future competition, products and customer expectations, and the plan model to succeed in the external environment. The next one is

**Table 1. The world's biggest national economies in 2014**

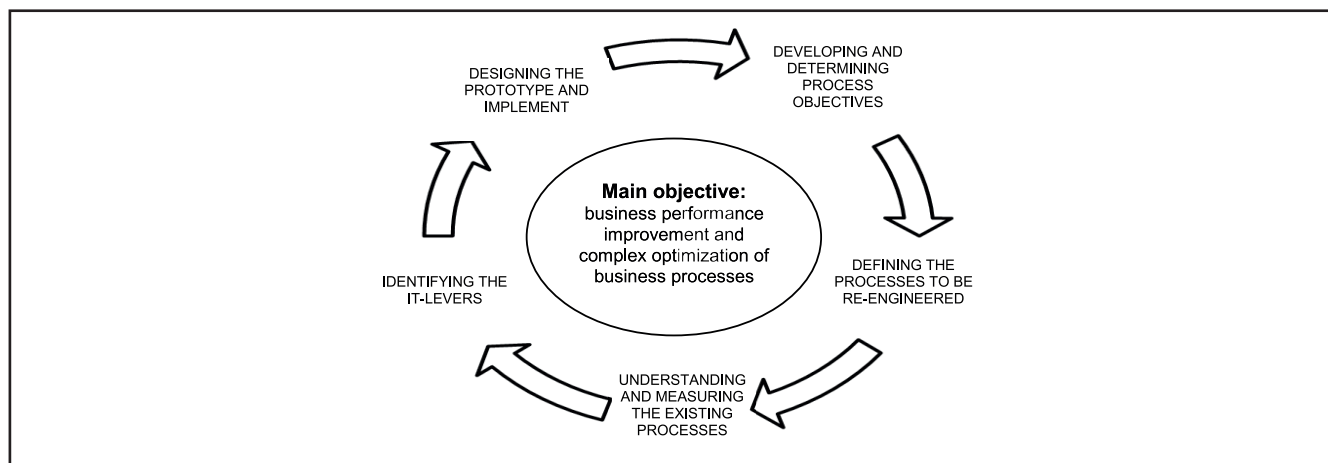
Rank	Country	GDP based on current prices, U.S. dollars, billions
1	United States	17,416.3
2	China	10,355.4
3	Japan	4,769.8
4	Germany	3,820.5
5	France	2,902.3
6	United Kingdom	2,847.6
7	Brazil	2,244.1
8	Italy	2,129.3
9	Russian Federation	2,057.3
10	India	2,047.8
11	Canada	1,793.8
12	Australia	1,482.5
13	South Korea	1,449.5
14	Spain	1,400.5
15	Mexico	1,295.9
16	Netherlands	880.4
17	Indonesia	856.1
18	Turkey	813.3
19	Saudi Arabia	777.9
20	Switzerland	679.0

Source: compiled by authors based on the World Bank data [6].

**Table 2. The main principles of business process re-engineering**

No	Principles
1	Organize focusing on the desired outcomes, not specific tasks
2	Determine all organizational processes ranking them by optimization urgency principle
3	Create a common information space providing integration of information processing into the work producing information
4	Ensure balanced use of geographically dispersed resources of a company
5	Link parallel workflow activities instead of just integrating their results
6	Put the decision point where the work is performed and provide process control
7	Get information at the exact time and at the source of it

Source: compiled based on [1].



**Fig. 1. The main stages of business process re-engineering**

Source: compiled by authors based on [3; 9].

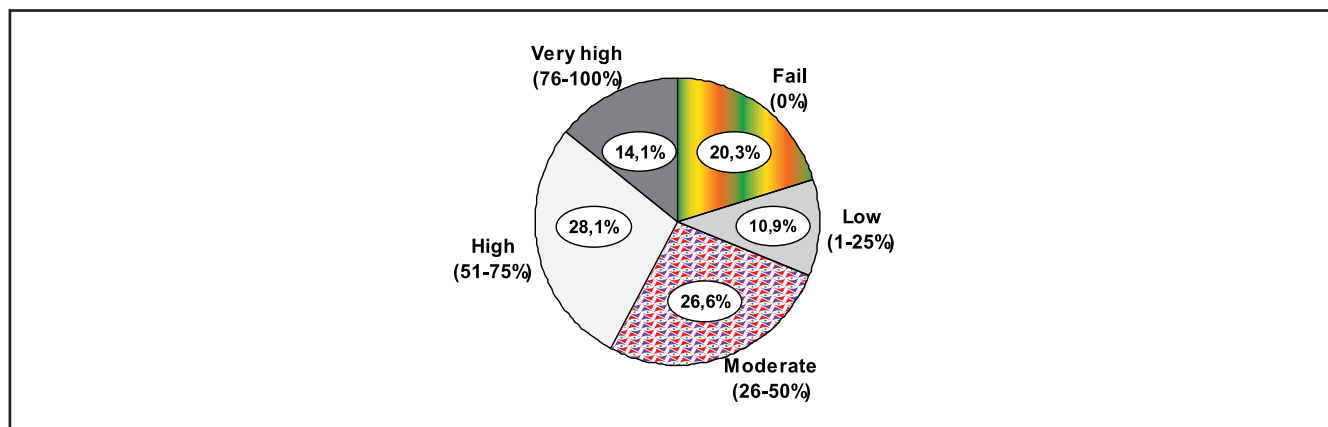
to define the process to be re-engineered (establish common understanding; ask main questions on the issue what does the company expect from the re-engineering process and what is the perspective). The third step includes the analysis of already existing process, its features, peculiarities, principles, etc. to know the measures of acting and changes. The fourth step covers the process of identifying the company's opportunities and availability of IT services to implement re-engineering. And the last one is building the business process model, the scheme of providing changes and elements of re-engineering.

Basically, the introduction of BRP measures in the EU enterprises ensures long-term success, which has been reflected in [2]. Thereby, taking into account the analysis of success level of BPR it is shown that the percentage of success is high in general (Fig. 2).

Nevertheless, there is some risk that should be taken into account while planning and implementing re-engineering as it is quite long and complex process that need a lot of attention and high qualification of employees. That is why one of the parts of re-engineering is training of employees before providing it.

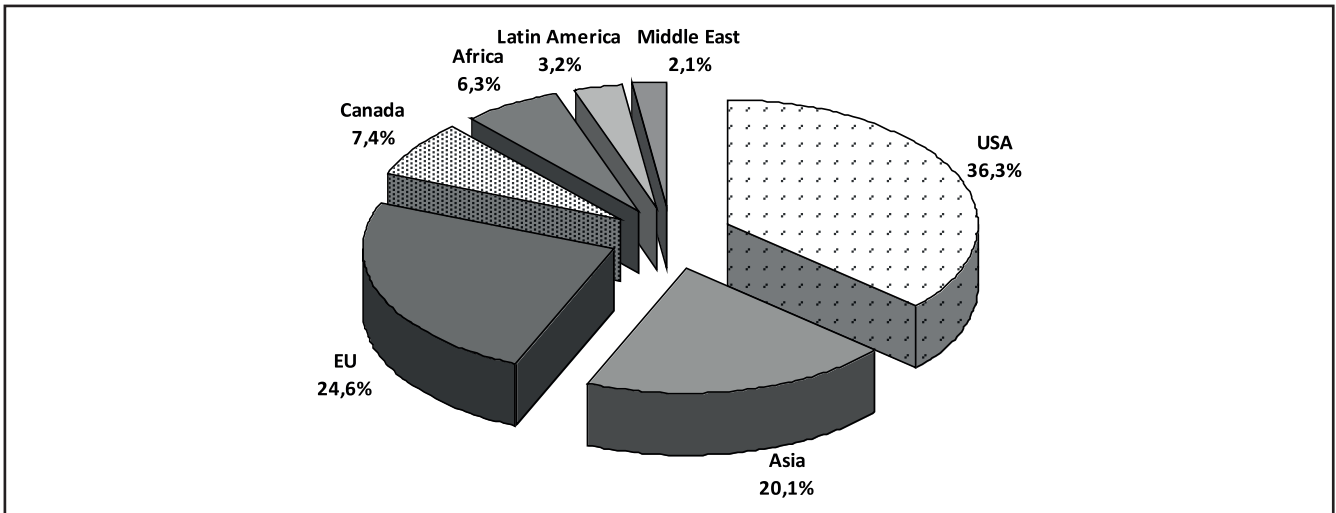
Companies all over the world periodically submit data on the implementation of re-engineering business processes. Based on these data it was analyzed the world regional division of companies actively implementing BPR, represented in Fig. 3.

Thus, it should be noted that companies in US, EU countries and East Asian newly industrialized countries successfully implement BPR, progressively optimizing business performance. However, business process re-engineering is the most popular among other models and tools in Latin America.

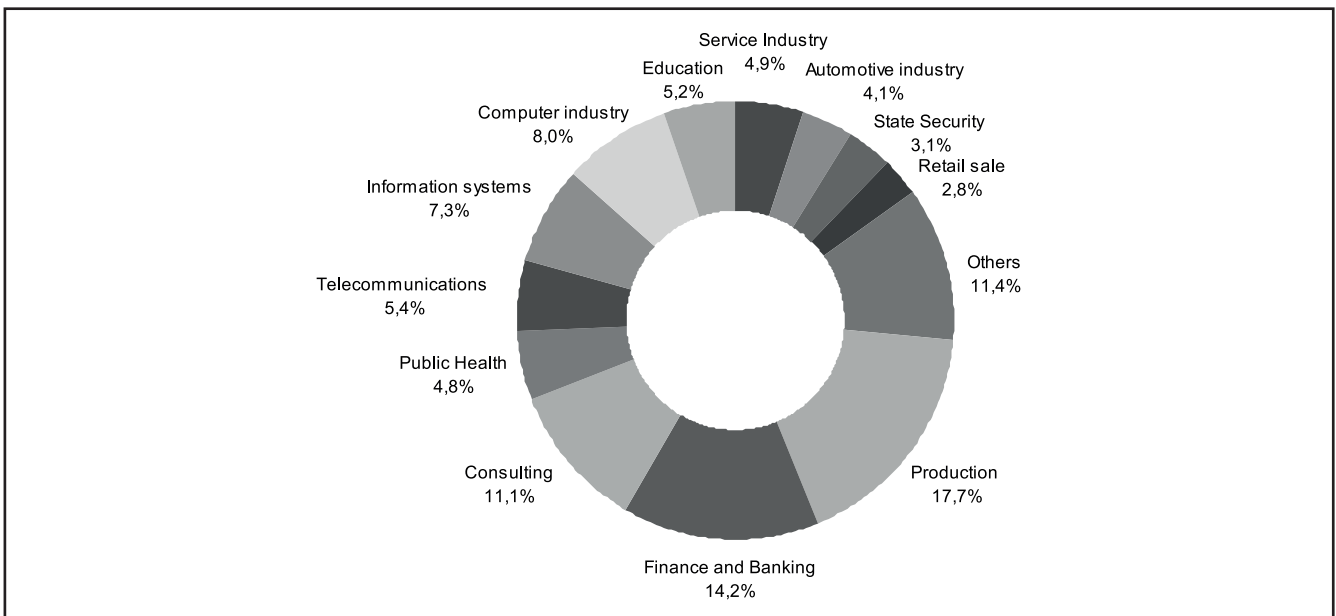


**Fig. 2. Distribution of BPR success levels on the EU enterprises**

Source: compiled by authors based on [2].



**Fig. 3. The regional division of companies successfully implementing BPR**  
 Source: compiled by authors based on [4].



**Fig. 4. The division of the EU companies successfully implementing BPR by industries**  
 Source: compiled by authors based on [5].

Business process re-engineering is performed more frequently in production, consulting services, finance and banking by the EU enterprises, represented in Fig. 4.

It is extremely important to perform BPR along with modern practices of human resource management, total quality management, change management, talent and knowledge management, open innovation concept, etc. This approach will provide a new life for the company on the market. Using benchmarking the EU enterprises also assess and compare the best practices with their adaptation to current market conditions. Thus, application of the successful experience will lead to the improvement of business performance of a company. This is the most typical for companies from countries that have relatively recently joined the EU and yet not meet the level of development of the core EU countries on economic parameters.

Changes in the organization should be done thoughtfully and systematically and precisely business process reengineering capable of providing effectiveness of changes. Key prerequisites

for success are formation of highly competent BPR team, creation of a developed and relevant IT infrastructure, implementation of effective motivation system and increasing the flexibility and adaptability of management system ensuring its compliance with the development conditions. If these requirements are not met a company may experience problems with the BPR implementation.

### Conclusions and suggestions

The engineering of business offers to move from outdated organization of works to business process management – the set of steps that begins with one or more inputs and outputs with the creation of products, which is necessary to the client. The appointment of each business process is to offer the customer a product or service that would meet at a cost, quality and service. Business process re-engineering provides creating an entirely new and more efficient business processes. BPR uses a lot of tools and techniques within the

normal structure and its focus primarily aimed at combining the functions on macro-organizational level. So there is a need to implement best practices of EU business process re-engineering to improve business performance aiming at long-term development.

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УДК 657.6

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## Аудит підприємств, що перебувають у фінансовій кризі

У статті розглянуті види, стадії розвитку та фактори виникнення кризи; необхідність та етапи проведення аудиту підприємства, що перебуває у фінансовій кризі. Запропоновано антикризову програму та здійснення контролю за її реалізацією.

**Ключові слова:** криза, фактори, аудит, програма.

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## Аудит предприятий, находящихся в финансовом кризисе

В статье рассмотрены виды, стадии развития и факторы возникновения кризиса; необходимость и этапы аудита предприятия, находящегося в финансовом кризисе. Предложена антикризисная программа и осуществление контроля за ее реализацией.

**Ключевые слова:** кризис, факторы, аудит, программа.

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## An audit of companies which are in financial crisis

In article were examined species, stages and factors of crisis appearance, necessity and stages of audit of an enterprise, which is in financial crisis. Anti-crisis program and monitoring of its implementation were proposed.

**Keywords:** crisis, factors, audit, program.

**Постановка проблеми.** Світова фінансова криза охопила більшість країн міжнародної спільноти. В Україні вона посилюється через складну соціально-політичну ситуацію. Не лише підприємства, а й окремі галузі народного господарства перебувають у надзвичайно складному кризовому становищі. Загроза порушення принципу безперервної ді-

яльності підприємства зумовлює необхідність пошуку ефективних шляхів покращення фінансового стану підприємства. Аудит виступає одним із дієвих інструментів дослідження кризового стану підприємства та розробки рекомендацій з виходу його з фінансової кризи. Доцільність проведення аудиту підприємства, що перебуває у фінансовій кризі і потре-