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DIGITAL MODELS OF ENTERPRISE MANAGEMENT, MARKETING, AND MANAGERIAL ACCOUNTING IN CONDITIONS OF MILITARY STATE

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ЦИФРОВІ МОДЕЛІ МЕНЕДЖМЕНТУ, МАРКЕТИНГУ ТА УПРАВЛІНСЬКОГО ОБЛІКУ ПІДПРИЄМСТВ В УМОВАХ ВОЄННОГО СТАНУ

In the study, attention is focused on how martial law and integrated resource constraints are altering perspectives on effective business management. Essentially, businesses must adapt their management, marketing, and managerial accounting systems to the ever-changing circumstances, swiftly address emerging issues, and make decisions amidst increasing uncertainty and continual resource constraints. Given the above, businesses are increasingly adopting digital models for managing processes, marketing, and resources. This approach enhances their ability to make reactive decisions, coordinate actions to achieve diverse enterprise goals, create, promote, and sell goods or services responsively to meet consumer needs, and analyze financial and non-financial data to optimize the use of limited resources. Hence, the research aims to explore the operational features of digital management, marketing, and managerial accounting models. Based on the research findings, it is evident that the application of the outlined digital models in conditions of martial law fosters reactivity in decision-making and action coordination, facilitating the achievement of enterprise business goals amidst uncertainty; in the creation, promotion, and sale of goods or services; in the utilization of limited resources. It has been established that acquiring reactive traits in management, marketing, and managerial accounting models can have both positive and negative consequences for businesses. Constant reaction to current issues may hinder the development of long-term strategies and goals. Research results indicate that while reactivity can be effective in certain cases, it is important to balance this approach with proactive strategic planning and forecasting to ensure the successful long-term development of the enterprise. The outlined positions allow for the perspective of dividend research to be identified as expanding the understanding of how digital models can impact strategic management and help develop a more comprehensive approach to using these tools in unstable conditions.

У дослідженні увага акцентується на тому, що в умовах воєнного стану та зумовлених ним тенденцій посилення ресурсних обмежень та невизначеності потрібна зміна поглядів на ведення бізнесу. Фактично, підприємствам доводиться вдаватися до такої трансформації систем управління, маркетингу та управлінського обліку, що продукують підвищення реактивності до нагальних проблем функціонування їх бізнесу та забезпечують можливості приймати рішення в умовах висхідної невизначеності та обмеженості ресурсів. У зв'язку з вищевикладеним, підприємства масово переходять на цифрові моделі менеджменту, маркетингу та управлінського обліку. Це дозволяє їм: приймати ефективніші рішення та координувати дії для досягнення різноманітних цілей; швидше створювати, просувати та реалізовувати товари та послуги, спрямовані на задоволення потреб і бажань споживачів; якісніше збирати, аналізувати та використовувати інформацію про фінансові та нефінансові аспекти діяльності для ефективного використання обмежених ресурсів. Метою дослідження є аналіз особливостей функціонування цифрових моделей управління, маркетингу та управлінського обліку в контексті сучасного бізнесу. Результати дослідження демонструють, що застосування певних цифрових моделей у воєнних умовах сприяє реактивному прийняттю рішень та координації дій. Вони також полегшують процес досягнення бізнес-цілей підприємства в умовах невизначеності, а також обмеженості основних ресурсів. Дослідження показує, що розвиток реактивності щодо моделей менеджменту, маркетингу та управлінського обліку може призвести до як позитивних, так і негативних наслідків для підприємств. Фактично, постійна реакція на поточні проблеми покращує тактику управління, однак може перешкоджати розвитку довгострокових стратегій та цілей. Результати досліджень підтверджують, що хоча реактивність може бути ефективною у деяких випадках, важливо збалансувати цей підхід з активним стратегічним плануванням та прогнозуванням. Це необхідно для забезпечення успішного розвитку підприємства в довгостроковій перспективі. Окреслені положення дозволяють як перспективи подальших досліджень визначити розширення розуміння того, як цифрові моделі можуть впливати на стратегічне управління та допомогти розробити більш комплексний підхід до їх використання в умовах нестабільності.

Ключові слова: ресурси; розвиток підприємства; планування; реактивність у прийнятті рішень; невизначеність.

Key words: resources; enterprise development; planning; reactive decision-making; uncertainty.

TARGET SETTING

The research's significance lies in the fact, that during wartime, manual management, marketing, and managerial accounting processes became impractical, emphasizing the need for digital solutions. This underscores the ineffectiveness of manual operations in maintaining business efficiency amidst the formation of numerous constraints regarding resources and the expansion of the spectrum of adverse events that can significantly impact enterprise operations. Given the above, every other domestic enterprise is transitioning to digital modeling approaches for managerial processes, marketing activities, and resource management. This transition is facilitated by the effectiveness of these approaches in making reactive decisions and coordinating actions to achieve various enterprise goals; in reactively creating, promoting, and selling goods or services aimed at satisfying consumer needs and desires; and in the efficient utilization of limited resources. These digital models are reactive process structures utilized for

optimizing and automating key business processes during wartime.

ANALYSIS OF RECENT RESEARCH AND PUBLICATIONS

Prominent scholars such as V.F. Gamaliy, A.Yu. Minko, S.A. Romanchuk, and D.S. Nechepurenko have made significant contributions to the theoretical foundations of digitalization in management, marketing, and managerial accounting. Their research helps understand the fundamentals and prospects of utilizing digital models in business. Pogorelov Yu.S., Mironova Yu.Yu., and Krasnoshchik M.V. focused their attention on applying digital models in management, marketing, and managerial accounting, as well as identifying triggers that shape their reactivity. It allows for a better understanding of how these models operate in practical terms and which aspects require attention to achieve effective utilization. However, it has been noted that currently, researchers do not give sufficient attention to the specificity of how digital models operate and their reactivity.

OBJECTIVES OF THE ARTICLE

The research aims to investigate the functioning characteristics of digital models in management, marketing, and managerial accounting. Specific aspects to be investigated include the effectiveness of these models in addressing specific tasks, their advantages, and limitations, as well as their impact on the strategic and operational management of the enterprise.

The paper main body with full reasoning of academic results. Within the scope of the research, attention is drawn to the fact that in conditions of a state of war and integrated trends exacerbating resource constraints and uncertainty, perspectives on effective business management are changing.

Enterprises are compelled to adapt their management, marketing, and managerial accounting systems to the constantly changing circumstances, swiftly respond to emerging issues, and make decisions amid increasing uncertainty and continual reduction of available resources. Therefore, effective business management in conditions of a state of war entails making reactive decisions and implementing reactive management processes aimed at optimizing the utilization of available resources and timely adjusting and restoring the stability of the enterprise.

It is naturally observed that the primary characteristics of reactive decisions in management, marketing, and managerial accounting include: speed of decision-making; orientation towards the present moment; minimization of reaction costs; adaptability and flexibility; and focus on short-term results. Such a thesis is primarily supported by the systematic characterization of the features of reactive decisions, which have been applied by Ukrainian enterprises in management, marketing, and managerial accounting since February 24, 2022 (Figure 1).

The specified specificity of reactivity is also inherent in the implementation of managerial processes, as all systems within the enterprise react to emerging problems or situations (rather than actively anticipating and planning them in advance).

Thus, reactive decisions and reactivity in the implementation of managerial processes combined lead to the formation of unique digital models, which are activated only in response to specific events, problems, or challenges that arise during the enterprise's activities.

Regarding the digital management model, it is characterized by the use of digital tools that enable enterprises to establish processes that can quickly respond to changes in the internal environment and external threats [1]. In this case, the components (or triggers) that shape reactivity concerning managerial decisions on managerial processes include [1; 5]: ERP systems for automating business processes; project management systems for coordinating actions; other digital tools (Table 1).

As for the digital marketing model, it is characterized by reactive adjustments and enhanced customer

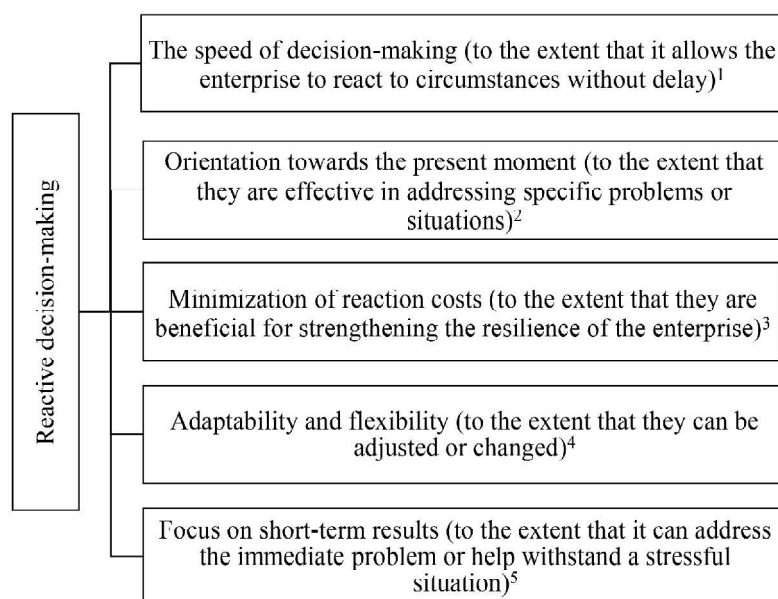


Figure 1. Characteristics of reactive decisions applied in management, marketing, and managerial accounting

Note

1. Reactive decisions are often made quickly, without lengthy analysis procedures or prior planning.
2. Reactive decisions are typically aimed at addressing specific problems or situations that arise in the present moment, rather than long-term planning.
3. Due to limited resources, reactive decisions often focus on minimizing costs and optimizing the utilization of available resources.
4. Reactive decisions can be easily adjusted or changed depending on changing circumstances or new information.
5. Reactive decisions can provide a quick and specific outcome from the decisions made.

Source: formed based on [1; 3—4]

engagement. In this regard, digital communication channels enable enterprises to continuously develop interaction with their audience, adjust and strengthen information about products and services, and attract new customers.

The components (or triggers) that shape reactivity regarding customer engagement include [1; 5—6]: social media monitoring systems, websites and blogs, social media, email, survey and feedback

Table 1. Features of forming enterprise management reactivity

Triggers of reactivity	Characteristics of forming reactivity	Outcome of trigger action
ERP systems	Automation of business processes and provision of comprehensive information on financial, production, logistics, and other aspects of enterprise activity	Quick data analysis and making informed managerial decisions
project management systems	Flexible coordination of team work and project execution in accordance with schedule and budget	Responding to changes in the internal environment and making swift managerial adjustments to achieve strategic goals
other digital tools*	Generation of information for managing customer interaction, market analysis, and execution of other strategically important tasks.	Formation of informational support for responding to spontaneously arising situations

Note

* Such as analytical platforms, customer relationship management systems (CRM), and others.

Source: formed based on [1; 5].

Table 2. Characteristics of forming reactivity in enterprise marketing

Triggers of reactivity	Characteristics of forming reactivity	Outcome of trigger action
Social media monitoring systems	Continuous monitoring of social media allows enterprises to promptly respond to feedback, comments, and mentions about their brand or products	Reactive management involves adjusting brand reputation and improving customer satisfaction support.
Websites and blogs	Publishing relevant and interesting content on the website or blog attracts the audience's attention and stimulates their interaction with the brand	Traffic adjustment on the website, subscriber count adjustment, improvement in search engine rankings
Social media	Active presence on social media allows enterprises to communicate with their audience and respond to their needs and requests	Increase audience engagement, raise brand awareness, boost customer loyalty
Email	Using email for sending personalized newsletters enables enterprises to stimulate communication with customers and engage them in interaction	Increase conversion, sales volume, adjust link-click frequency based on email links.
Survey and feedback systems	Conducting surveys among customers allows gathering their feedback and opinions regarding products and services	Obtain crucial information for adjusting marketing actions, improving products and services, enhancing customer satisfaction
Advertising campaigns and promotions	Running targeted advertising campaigns allows attracting the attention of new customers and stimulating engagement with existing ones	Boost brand awareness, attract new customers, increase sales volume

Source: formed based on [1; 5–6].

systems, advertising campaigns, and promotions (Table 2).

As for the digital managerial accounting model, their transition to reactive control over finances, resources, and processes becomes even more critical. Digital managerial accounting systems help enterprises adapt their cost accounting systems, and inventory control, adjust financial indicators, and make reactive management decisions regarding resource utilization according to their needs.

The components (or triggers) that shape reactivity in customer relationship control include [1; 3–4]: automated reporting and analytics systems; business analytics and BI systems; budgeting and forecasting

Table 3. Characteristics of forming reactivity in enterprise managerial accounting

Triggers of reactivity	Characteristics of forming reactivity	Outcome of trigger action
Automated reporting and analytics systems	Quick analysis of financial and operational data, identifying trends and issues requiring reactive intervention, providing timely access to important information for making managerial decisions	The ability to quickly respond to identified problems and make reactive managerial decisions promptly
Business analytics and BI systems	The ability to use analytical methods and tools for rapid analysis of large volumes of data and identification of significant deviations or opportunities	Ensuring prompt detection of problems or opportunities requiring attention and swift response to them
Budgeting and forecasting systems	The ability to develop budgets and forecast financial results allows for quick response to changes in financial indicators	The ability to quickly adjust budget plans and forecasts in response to changes in the situation
Remote production monitoring systems	The ability to remotely track and analyze operational processes, resources, and production parameters. They provide the opportunity to promptly respond to identified issues or anomalies	Ensuring the rapid detection and resolution of issues in production processes

Source: formed based on [1; 3–4].

systems; remote production monitoring systems (Table 3).

Therefore, it is evident that the implementation of digital models in management, marketing, and managerial accounting of enterprises in times of war fosters reactivity in decision-making and coordination of actions, facilitating the achievement of business goals amidst uncertainty; in the creation, promotion, and sale of goods or services; in the utilization of limited resources.

Therefore, the substantive content of digital models in management, marketing, and managerial accounting leads to the fact that management entities of the enterprise respond to emerging problems or situations in circumstances (rather than actively anticipating and planning them [1]), making timely management decisions when each of them:

1) is not based on a clear plan of action or future strategy but merely reacts to spontaneously arising situations;

2) is activated only in cases of crisis or problem emergence, otherwise no reactive actions are taken;

3) are focused solely on short-term results and addressing the most pressing issues, without considering the long-term perspective.

The main features of digital models in management, marketing, and managerial accounting (Figure 2) lead to the fact that acquiring reactive characteristics regarding management, marketing, and managerial accounting models can have both positive and negative consequences for enterprises.

It should be noted that the advantages of using digital models with a reactive approach include quick response to problems and efficient resource utilization. However, the orientation of these models towards reactive implementation of management processes may lead to insufficient effectiveness of the enterprise's strategic development, as it keeps it in a reactive state, preventing long-term growth.

CONCLUSIONS

Based on the provided provisions, it is evident that the application of digital models in enterprise management, marketing, and accounting in conditions of wartime fosters reactivity in decision-making and action coordination, facilitating the achievement of business goals amidst uncertainty; in the creation, promotion, and sale of goods or services; and the utilization of limited resources. At the same time, the following conclusions have been drawn:

1. Acquiring reactive reactivity towards management, marketing, and managerial accounting models can have both positive and

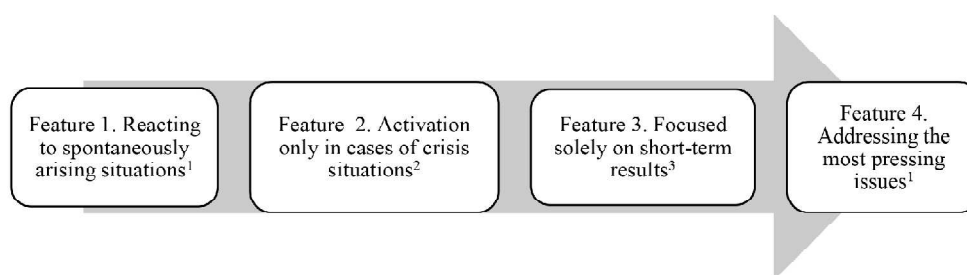


Figure 2. Key features of digital management, marketing, and accounting models

Note

1. The outlined feature enables maintaining conditions for stable operation since it allows for promptly addressing emerging issues and crises.

2. The outlined feature may lead to insufficient effectiveness of strategic development of the enterprise as it keeps it in a reactive state, preventing growth in the long term.

3. The outlined feature enables promptly addressing emerging issues and crises.

negative consequences for businesses. The nature of these consequences depends on the specific situation and context.

2. The benefits of applying digital management, marketing, and managerial accounting models and the synthesized reactive approach they entail include rapid response to issues (through digital models, businesses can promptly address emerging problems and crises, thus maintaining conditions for stable operation); efficient resource utilization (the focus on short-term results enables businesses to efficiently allocate their resources, concentrating them where they are most needed at any given moment)).

3. The drawbacks of using digital management, marketing, and managerial accounting models and the synthesized reactive approach they entail include the lack of a clear strategy for the future (stabilizing the situation may lead to the business reacting to events through digital models rather than actively shaping them), the risk of missing opportunities (specifically, focusing digital models solely on current issues may cause the business to overlook opportunities for development and innovation). Constant reactions to immediate problems may hinder the development of long-term strategies and goals.

Therefore, research results indicate that while reactivity can be effective in some cases, it's important to balance this approach with active strategic planning and forecasting to ensure the successful development of the business in the long term. The outlined positions allow us to identify the perspective of dividend research as expanding the understanding of how digital models can impact strategic management and help develop a more comprehensive approach to using these tools in conditions of instability.

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