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## **ANALYTICAL SUPPORT OF THE EFFICIENCY USE OF FORESTRY ENTERPRISES LABOR POTENTIAL**

**The analytical support of the efficiency use of forestry enterprises labor potential is studied in the article. The essence of the concept of «labor potential» is analyzed. Its factors and constituent elements are identified. The indicators of labor potential in the context of labor potential components and objects of analysis are determined. The main tasks of analyzing employee benefits are outlined. An analysis of the dynamics of wages and salary intensity of the State Enterprise «Dubno Forestry» for 2020–2022 is carried out. The structure of the payroll fund is analyzed. Measures aimed at increasing the value of the profitability of labor costs of the State Enterprise «Dubno Forestry» are proposed. The share of current payables for labor remuneration in the total amount of sources of financing and the indicator of the share of current payables for labor remuneration in the total amount of borrowed capital are analyzed. A sequence of actions to solve the problematic issues of assessing and managing the labor potential of the studied forestry enterprise is proposed. The key rules that should be used in development of a motivation system are determined.**

**Keywords:** analytical support; efficiency; labour potential; forestry enterprise; profitability.

**Relevance of the topic.** A company seeks to strengthen its economic position by gaining advantages over its competitors in a competitive environment. A company achieves a competitive advantage by reducing production costs or offering better quality goods. The availability of labor resources and their rational use is supposed to be the important prerequisites for a company's competitiveness.

One of the key problems of innovative development of the market economy in the system of world relations is the management of the labor potential of forestry enterprises. There is a need to create a scientifically based system for managing the processes of formation, efficient use and development of labor potential in the context of reforming the economic mechanism of enterprises and the innovative orientation of their activities. The main task of management is to make human resources productive. Management of the labor potential of forestry enterprises

under such conditions is of particular importance, as it allows to implement and generalize a whole range of issues of adaptation of an individual to innovations, to stimulate the innovative activity of personnel. In order to solve strategic tasks, an enterprise needs to timely assess and analyze its labor potential for the following reasons.

First, knowledge of the real state of the company's labor potential and its individual elements will allow managers to objectively assess the possibilities in the field of labor resources use and purposefully manage their characteristics. Secondly, the correlation of the labor potential with the final results of its functioning will create a comprehensive view of the degree of labor force utilization, help determine the directions of optimization of the labor potential structure and ways of its further increase and improvement. However, as practice shows, most companies do not know the capabilities of their employees' labor potential, do not know how to analyze and evaluate it quantitatively and qualitatively, and do not know what conditions are necessary to fully realize the potential capabilities of their staff. In addition, enterprises lack information that would allow for a holistic assessment of the labor potential of each individual employee and the entire company's staff.

**Analysis of recent research and publications.** The problems of labor potential are in the focus of attention of many foreign and domestic scholars. Among the foreign authors of scientific publications are the studies of M. Amstrong, Y. Medviedev, V. Patrushev, S. Sink, M. Slezinger, F. Taylor, S. Shekshny. A significant contribution to the improvement of methods of managing the labor potential of enterprises in the regions and the country as a whole was made by domestic scientists A. Amosha, S. Bandur, N. Belopolsky, D. Bohynia, O. Vlasiuk, V. Herasymchuk, S. Zlupko, S. Kalinina, I. Kryzhko, R. Larina, N. Lukianchenko, O. Novikova, V. Onikienko, O. Pavelko, Y. Petrov, S. Pirozhkov, N. Chumachenko, A. Yagodynskyi. However, the analytical issues of using the labor potential of forestry enterprises remain poorly investigated.

**The purpose of the article.** The purpose of our study is to formulate recommendations for research and improvement of the analytical support of the system of managing the forestry enterprises labor potential.

**Summary of the main material.** Labor potential is the total social ability to work, the potential capacity of society, its labor resources. But the concept of «labor potential» is much broader than the concept of «labor resources». While the latter includes only people able to work on certain formal grounds, the concept of «labor potential» covers both those who are still preparing for effective work (children) and those who



have already left the employment sector (pensioners). It depends on demographic, professional and qualification, socio-economic factors and consists of many components: health; education; morality, motivation and ability to work in a team; creative potential; activity; organization; professionalism; and working time resources.

Labor potential is a form of manifestation of the human factor in production. Some scholars define labor potential as an independent object of innovation, its development and argue that it is one of the ultimate goals of implementing an innovative socially oriented model of a market economy. The levels of manifestation of labor potential are considered to be: individual (human); collective (enterprise); social (society). The labor potential of society is a specific form of materialization of the human factor, an indicator of the level of development and the limits of creative activity of employees. The labor potential of an enterprise is the maximum amount of possible participation of workers in the production process, taking into account psychophysiological characteristics, level of professional knowledge, work experience in the presence of the necessary organizational and technical conditions [1; 2; 6].

Human labor potential is a part of the personality potential that is formed on the basis of natural abilities, education, upbringing and life experience. The labor potential of an employee is his or her possible labor capacity, his or her resource capabilities in the field of labor, which are formed on the basis of natural data (abilities), education, upbringing and life experience.

The following components can be distinguished in the labor potential of an employee: psychophysiological potential, which is such characteristics as the ability and experience of a person, his state of health, work capacity, type of nervous system, etc., qualification potential; excessive volume, depth and versatility of general and special knowledge, work skills and abilities that determine the employee's ability to perform work of a certain content and complexity, personal potential is characterized by the level of public consciousness and social maturity, the degree of employment of the employee, the formation of work, value orientation, interests, a need in the field of work [5; 6].

The labor potential of an enterprise is the aggregate qualifications and professional abilities of all employees of the enterprise, as well as the achievements of the enterprise in the effective organization of labor and personnel development. Qualitative factors include psychophysiological performance, general educational and professional

qualification level of personnel, level of culture, moral maturity, tendency of labor carriers to mobility, and labor activity.

The structure of the labor potential of an enterprise is a correlation of various demographic, social, functional, professional and other characteristics of groups of employees and relations between them. The labor potential of an enterprise can be divided into the following components: personnel, professional, qualification and organizational.

The labor potential of an enterprise includes several gender and age groups of employees with different potential capabilities. It is qualitatively characterized by the educational and professional qualification level, as well as the length of service in the chosen specialty. Important indicators of the labor potential of an enterprise are the number of employees and the total labor force, measured in man-hours.

When analyzing the total labor pool, it is necessary to highlight the amount of unused working time due to unfavorable working conditions in jobs where a reduced working day is legally established, as well as the time of absenteeism of employees who receive additional leave due to unfavorable working conditions. This analysis allows us to organize targeted work to fundamentally improve working conditions and effectively manage this process.

The size of the total potential working time fund of an enterprise is the difference between the calendar fund and the total amount of non-redundancy absences and breaks. The latter include regulated costs that are necessary by their legal and economic nature and cannot serve as a reserve for increasing the time of direct work (weekends, holidays, basic and additional vacations, other legally required absences and breaks).

The main indicators of labor potential are shown in Table 1.

Natural units of measurement define labor potential based on the amount of generated and expected material economic benefits.

Table 1

Labor potential indicators

Components of labor potential	Objects of analysis and corresponding indicators		
	person	company	society
Health	Ability to work, time away from work due to illness	Loss of working time due to illnesses and injuries, costs of ensuring staff health	Average life expectancy, healthcare costs, mortality by age
Morality	Attitude towards others	Relationships between employees, losses from conflicts, fraud	Attitudes towards the disabled, children, the elderly, crime, social tensions



Continuation of the table 1

Creative potential	Creative abilities	Number of inventions, patents, innovations, and new products per employee	Income from copyrights, the number of patents and international awards per inhabitant of the country
Activity	Striving for the realization of abilities	Entrepreneurship	The pace of technological progress
Organization	Accuracy, rationality, discipline, commitment, decency, friendliness	Losses from violations of discipline, Cleanliness, diligence, effective cooperation	Quality of legislation, quality of roads and transportation, compliance with contracts and laws
Education	Knowledge, number of years of study at school and university	Share of specialists with higher and secondary education in the total number of employees, expenditures on staff development	The average number of years of study at school and university, the share of expenditures on financing this area in the state budget
Professionalism	Skills, level of qualification	Product quality, losses from defects	Export revenues, losses from accidents
Working time resources	Time of employment during the year	Number of employees. Number of hours of work per year per employee	Working-age population. The number of employed people. Unemployment rate. Number of hours of employment per year

Source: [5; 8; 9].

An example is the number of products that an employee can produce at his or her workplace (taking into account his or her possible professional development). The cost measurement of labor potential allows integrating all financial costs and results from the activities of an enterprise (organization) on this basis, but at the same time it involves taking into account a range of limitations. The biggest challenges in using value-based labor potential estimates are avoiding changes in the time value of money and adequately expressing the value of non-financial components. Conventional units of labor potential measurement inherently reflect subjective judgments about the nature and factors that

determine the size of labor potential. These include various synthetic coefficients, ratings, scores, etc. [10].

The system of factors for assessing the management potential of an enterprise:

1. Organizational and managerial characteristics: abilities and skills to organize a team; objectivity in assessing subordinates; ability to control work invisibly and effectively; the ability to delegate authority and distribute responsibility; the ability to properly select and place personnel; the ability to create the right social climate; the ability to develop, set and communicate to subordinates the goals of the activity; the ability to materially and morally stimulate subordinates in accordance with their expectations and final results; the ability to organize information support; the ability to listen to the opinions of subordinates; innovation, etc.

2. Individual and personal characteristics: demandingness; punctuality; organization; quality of presentation of own thoughts; criticality; tactfulness; ability to gain and maintain authority; independence; determination; ability to keep promises; integrity; purposefulness; energy; concern for subordinates; liberality of moral and ethical views; professional training; general level of erudition; psychological stability; creativity, etc.

Most often, the method of expert assessments is used to assess the potential of personnel engaged in creative work. To conduct an assessment by this method, it is necessary to form a system of criteria and indicators characterizing the state of human resources potential and by which the assessment should be carried out, and to determine the weight (in % or relative values) of each indicator by experts (but so that the sum of the weighting coefficients is 100% or 1). This method makes it possible to evaluate indicators with different units of measurement (quantitative and qualitative).

The criteria used are the components of human resources potential and the factors that influence it. The expert assessment method can be used both to assess the creative potential of individual employees and to assess the creative potential of the organization's staff as a whole. The latter can be assessed by the following criteria: qualifications and professionalism of the staff; qualification and professionalism of the staff; efficiency of innovation management in the organization; efficiency of creative activity; psychometric data.

The results of labor potential functioning should be analyzed. Let's take the state enterprise «Dubno Forestry» as an object of analysis. It is based on the state form of ownership, established in accordance with the order of the Ministry of Forestry of Ukraine and coordinated by the Rivne Regional Forestry and Hunting Administration. Its short name is SE Dubno Forestry. According to its charter, the company was established



to conduct forestry, protection, conservation, rational use and reproduction of forests; hunting, conservation, reproduction and rational use of the state hunting fund on the territory of hunting grounds provided for use.

An analysis of employee benefits in an enterprise is the process of examining and evaluating various aspects related to the benefits that employees receive for their skilled labor. This analysis may involve analyzing various elements such as salaries, bonuses, social benefits, other fringe benefits, etc. Its results help businesses better understand how their labor costs affect various aspects of their operations.

The main objectives of the analysis of employee benefits include the following: determining the structure and dynamics of payroll components, determining the availability of jobs and labor resources; analyzing the dynamics of payroll performance indicators and labor productivity; determining the level and dynamics of the average salary; analyzing the ratio of changes in productivity and remuneration. Analyzing employee benefits at an enterprise is an important step that requires a sound information base. For SE Dubno Forestry, compliance with the requirements and regulations related to its activities is key to ensuring legality and further successful operation. In the context of studying labor potential, it is necessary to use regulatory documents governing the relationship between employer and employee, ensuring the creation of the necessary working conditions and determining the process of calculating remuneration and other aspects. In order to effectively study labor potential, it is important to use the regulatory documents governing the relationship between employer and employee. Regulatory documents used in the analysis of employee benefits are summarized in table 2.

Table 2

Information base for the economic analysis of payments to employees  
of the State Enterprise «Dubno Forestry»

No.	Documents	Document titles
1.	Reporting forms	<i>Financial statements:</i> Form No. 1 «Balance Sheet (Statement of Financial Position)», Form No. 2 «Statement of financial results (Statement of comprehensive income)», Form No. 3 «Statement of Cash Flows», <i>Statistical reporting:</i> Form No. 1-PV «Labor Report» (monthly), Form No. 1-PV «Labor Report» (quarterly). <i>Tax reporting:</i> Form 1 DF «Tax calculation of the amounts of income accrued (paid) in favor of individuals and the amounts of tax withheld from them»

Continuation of the table 2

2.	Primary documents	P-1 «Order (instruction) on hiring», P-2 «Personal card of the employee», P-3 «Order (instruction) on granting vacation», P-5 «Time sheet for the use of working time», P-8 «Order (instruction) on termination of an employment agreement (contract)», Order (instruction) on granting annual leave, Order (instruction) on termination of an employment agreement (contract), Order on release from duties in connection with mobilization, Order on transfer, Order on reservation of persons liable for military service, Order on transfer to full-time employment, Statement for payment of money, Payroll statement
3.	Analytical and synthetic accounting registers	Analysis of accounts 23, 91, 92, 93, 64, 651, 661 Balance sheet of accounts
4.	Other documents	Charter of the enterprise, Order on the accounting policy of the enterprise, Working chart of accounts of the enterprise, Job descriptions, Staffing lists, Regulations on labor remuneration

The key source for analyzing the remuneration of employees of SE Dubensky Forestry is accounting information.

The structure of the payroll fund of SE Dubensky Forestry is represented by the predominance of the basic salary fund (75% in the structure of the payroll fund in 2022). Its component is the salary accrued for the work performed in accordance with the established labor standards at piece rates. Additional salaries (18% of the payroll in 2022) include bonuses and surcharges to salaries, bonuses, payment for work on weekends, and payment for employees' study-related leaves. Other incentive and compensation payments (7% of the payroll structure in 2022) consist of financial assistance and compensation for unused vacation leave upon dismissal.

Using the data from the Statement of Financial Performance (Statement of Comprehensive Income) of the State Enterprise "Dubno Forestry" for 2020–2022, we will analyze the dynamics of the efficiency of employee benefits (Table 3).





Table 3

Analysis of the dynamics of wage rate and wage intensity  
of the State Enterprise «Dubno Forestry» for 2020–2022

No.	Indicators UAH thousand	2020	2021	2022	2021/2020		2022/2021	
					+, -	The rate of growth, %	+, -	The rate of growth, %
1.	Net income from sales of products (goods, works, services)	86656	155672	337808	69016	179,64	182136	217,00
2.	Payroll fund	22547	51243	83371	28696	227,27	32128	162,70
3.	Salary efficiency, UAH/ UAH	3,84	3,04	4,05	-0,81	79,04	1,01	133,38
4.	Salary intensity, UAH/ UAH	0,26	0,33	0,25	0,07	126,51	-0,08	74,98

Source: Financial statements of SE Dubno Forestry.

In 2021, SE Dubno Forestry showed a decrease in wage productivity by 0.8 UAH/USD, which indicates a deterioration in the efficiency of using the available payroll. However, in 2022, we can see that the wage productivity of Dubno Forestry increased by 0.07 UAH/USD. This dynamics is explained by changes in net income and payroll. While in 2021, net income per UAH 1 of the payroll amounted to UAH 3.0, in 2022 it was already UAH 4.1.

The growth of the indicator in 2022 is assessed positively for SE Dubno Forestry. The payroll of SE Dubno Forestry is growing every year, due to the fact that the minimum wage is constantly increasing and the company changes its staffing table, as it adjusts the size of official salaries upwards. The analysis of the wage intensity of Dubno Forestry SE shows an increase in 2021 by UAH 0.07 and a decrease in 2022. The dynamics of this indicator in 2022 is considered positive, as it indicates an increase in the efficiency of the use of the payroll. The dynamics of the indicators of the State Enterprise «Dubno Forestry» is shown in Fig. 1.

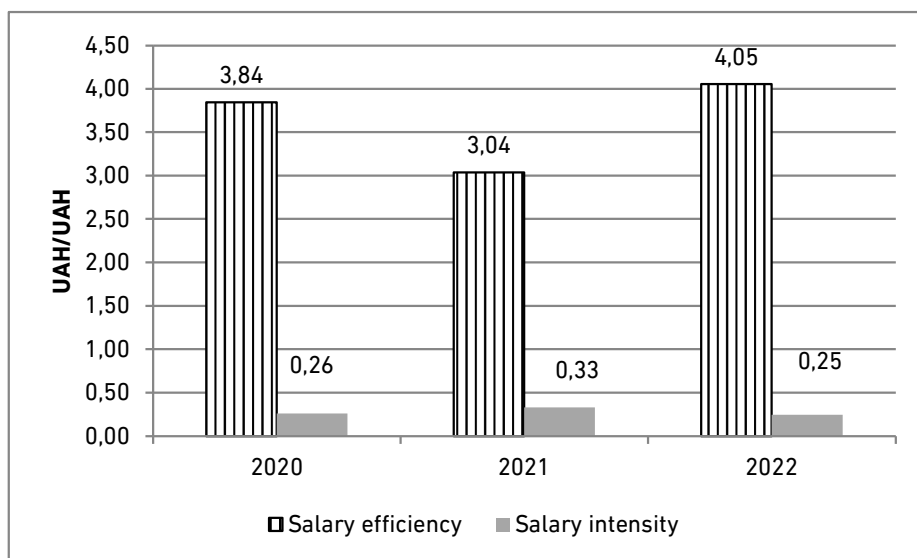


Fig. 1. Dynamics of performance indicators of payments of the State Enterprise «Dubno Forestry» for 2020–2022

One of the key indicators used to assess the effectiveness of employee benefits is the return on labor costs. This indicator indicates how much profit is generated from each hryvnia spent on labor costs. Profit is a part of the value created. The amount of profit of SE Dubno Forestry directly depends on the efficiency of the company's labor potential. The profitability of labor costs is calculated as a share of the division of net profit and the amount of labor costs.

In the current business environment and martial law in Ukraine, companies may not always pay wages on time. It is advisable to consider the dynamics of the share of current payroll accounts payable in the total amount of funding sources. The growth of this indicator indicates an increase in the company's debt dependence. Also worthy of attention is the indicator of the share of current payroll payables in the total amount of borrowed capital (Table 4).

The return on labor costs of Dubno Forestry increased by 12.45% in 2021 and decreased by 12.46% in 2022. To improve this indicator, it is important to take measures aimed at increasing profits without increasing labor costs. Increasing the profitability of labor costs at SE Dubno Forestry may require a comprehensive approach and the implementation of various strategies.



Table 4

Analysis of the dynamics of payout performance indicators  
of the State Enterprise «Dubno Forestry» for 2020–2022

No.	Indicators UAH thousand	2020	2021	2022	2021/2020		2022/2021	
					+, -	The rate of growth, %	+, -	The rate of growth, %
1.	Payroll fund	22547	51243	83371	28696	227,27	32128	162,70
2.	Net profit	1184	3026	4310	1842	255,57	1284	142,43
3.	The company's current payroll debt	592	1973	27	1381	333,28	-1946	1,37
4.	Borrowed capital	13969	32005	12891	18036	229,11	-19114	40,28
5.	Balance sheet currency	19714	36286	30404	16572	184,06	-5882	83,79
6.	Profitability of labor costs, %.	0,05	0,06	0,05	0,01	112,45	-0,01	87,54
7.	Share of current payables in total assets, %.	3,00	5,44	0,09	2,43	181,07	-5,35	1,63
8.	Share of current payables for labor remuneration in the amount of borrowed funds, %	4,24	6,16	0,21	1,93	145,46	-5,96	3,40

Source: Financial statements of SE Dubno Forestry.

Here are some possible measures:

– efficient use of resources: implementing a time management system, optimizing workflows, and using technology can help increase productivity and reduce costs;

– improving staff skills: investing in employee training and development can lead to improved performance and greater value for the company;

– optimizing the remuneration structure: a review of the compensation system, including bonuses, bonuses and other incentive programs, can help to increase employee motivation and deliver better results;

- maintaining the working environment: creating a comfortable and safe working environment can have a positive impact on productivity and reduce medical and sickness costs;
- stimulating innovation: introducing the latest technologies and innovations can lead to more efficient operations and increased competitiveness;
- budget analysis and planning: Careful analysis and planning of the labor budget allows to rationalize costs and ensure efficient use of resources.

The application of these strategies at SE Dubno Forestry can contribute to a significant increase in the profitability of labor costs. Let's show the dynamics of this and other indicators in Fig. 2.

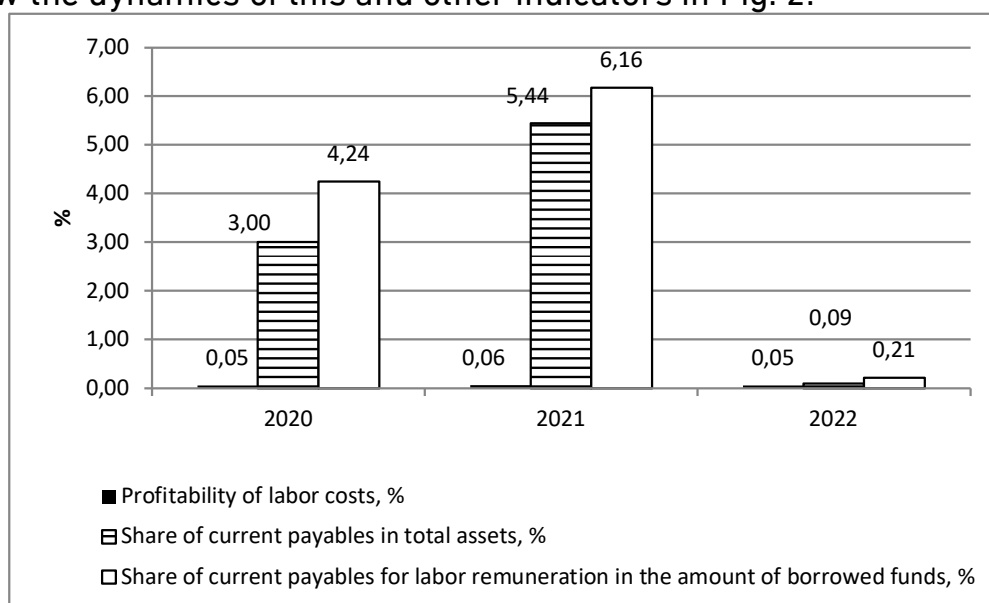


Fig. 2. Dynamics of cost efficiency indicators on labor costs of the State Enterprise «Dubno Forestry» for 2020–2022

As for the share of current payables for wages and salaries in the total assets of SE Dubno Forestry, it increased in 2021 by 81.07% and decreased in 2022 by 98.37%. This is due to the fact that the value of the company's current debt on payroll settlements as of the end of 2022 has significantly decreased. SE Dubno Forestry tried to pay off existing payroll debts as much as possible. The share of current payables in the amount of borrowed funds also has similar dynamics: it increases by 45.46% in 2021 and decreases by 96.6% in 2022. As of the end of 2022, SE Dubno Forestry owed employees only UAH 27 thousand, which is insignificant compared to the total payroll.

**Conclusions and prospects for further research.** Effective organization of analysis is one of the measures aimed at improving



enterprise management, which ensures a high level of fulfillment of its tasks and a clear order in its conduct.

In order to solve the problematic issues of assessing and managing the labor potential of an enterprise, the following algorithm can be recommended:

1. Division of the company's employees into homogeneous groups according to professional, qualification, gender, age and other criteria. Segmentation of the company's personnel should be carried out based on the purpose of the analysis and the similarity of the reaction of the groups' representatives to typical management decisions. The end result of this step is the creation of minimal labor segments of the enterprise, which will allow avoiding unnecessary costs for researching the labor potential of each individual employee and simplifying the procedure for determining the integral indicator.

2. Creating a system of factors that determine labor intensity and efficiency in the context of individual labor segments of the enterprise. This includes the internal factors of each group (group dynamics and leadership), as well as general corporate factors of influence (organizational climate, corporate culture, etc.). Formation of quantitative and qualitative mechanisms for identifying and accounting for the structure of factors. The end result of this step is the identification of significant factors influencing the size of the labor potential of individual segments of the enterprise.

3. Comprehensive description and evaluation of the company's performance in the context of various structuring systems (segment systems) with a factor analysis of their size.

4. Assessment of the labor potential of certain segment groups of employees of the enterprise.

5. Analysis of the size and factor dependencies of the labor potential of groups of employees, as well as the development of a system of management measures for each of the identified significant factors.

Thus, the concept of managing the labor potential of an enterprise is based on the growing role of the employee's personality, knowledge of his or her motivational attitudes, and the ability to formulate and direct them in accordance with the tasks facing the organization. Analysis plays an important role in management.

The analysis of employee benefits at an enterprise is one of the main places. In order to effectively conduct an economic analysis of employee benefits, the first thing to do is to select the subject of the study. The subject can be an employee of the company or an external analyst.

Then, to conduct the analysis, it is necessary to determine the object of diagnostics and, depending on the object, to formulate the tasks of the analysis. The object of diagnostics is the company's personnel and their educational level; the company's expenses for increasing the value of human capital; the return on human capital; loss of working time; the number of products manufactured (work performed, services rendered).

The analysis of the company's labor potential should be carried out in terms of creating conditions for the work and improvement of each employee and the future benefits of the company from this. The key rules for developing an incentive system are as follows: when determining the list of group and individual targets to be used for calculating the bonus amount, those that have the greatest impact on the company's bottom line, i.e. profitability, should be selected from the general list of indicators. When determining the level of targets, thresholds should be set for which no bonus is paid. The targets should correspond to the level of indicators that correspond to best practices or be realistic and achievable. The level of influence of each indicator on the final indicator should be realistically set.

One of the most important issues when conducting a labor potential assessment is the choice of research methods. The practice of applying economic and statistical modeling methods shows that such an assessment can be carried out by building and analyzing factor and correlation-regression models. Mathematical and statistical methods, including correlation analysis, principal component analysis, factor analysis, and others, can most accurately and fully reveal the essence and nature of the labor potential of an enterprise. Improving the management of labor potential in the domestic economy involves the continuous development and accumulation of human capital, full and efficient use of labor at all levels of management. The human factor of production and labor potential are of key importance for the functioning of all enterprises and regions, for the economic growth and its entry into the world economy in the current conditions of market relations.

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## **АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ ЕФЕКТИВНОСТІ ВИКОРИСТАННЯ ТРУДОВОГО ПОТЕНЦІАЛУ ЛІСОГОСПОДАРСЬКИХ ПІДПРИЄМСТВ**

У статті досліджено аналітичне забезпечення ефективності використання трудового потенціалу підприємствами лісового господарства. Проаналізовано сутність поняття «трудоий потенціал». Ідентифіковано його чинники та складові елементи (кадровий, професійний, кваліфікаційний і організаційний). Виокремлено організаційно-управлінські та індивідуально-особисті характеристики в





системі факторів оцінки управлінського потенціалу підприємства. Визначено показники трудового потенціалу у розрізі компонентів трудового потенціалу та об'єктів аналізу. Окреслено основні завдання аналізу виплат працівникам.

Виконано аналіз динаміки зарплатовіддачі та зарплатомісткості ДП «Дубенський лісгосп» за 2020–2022 роки. Визначено, що в ДП «Дубенський лісгосп» в 2021 р. наявне зменшення зарплатовіддачі на 0,8 грн/грн, що вказує на погіршення ефективності використання наявного фонду оплати праці. Однак у 2022 р. спостерігається її незначне зростання, що пояснюється зміною значень чистого доходу і величини фонду оплати праці.

Проаналізовано структуру фонду оплати праці ДП «Дубенське лісове господарство». Запропоновано заходи, спрямовані на підвищення значення рентабельності витрат на оплату праці ДП «Дубенський лісгосп», зокрема ефективного використання ресурсів, підвищення кваліфікації персоналу, оптимізацію структури оплати праці, підтримку робочого середовища, стимулювання інновацій, аналіз та планування бюджету. Проаналізовано частку поточної кредиторської заборгованості з оплати праці в загальній сумі джерел фінансування та показник частки поточної кредиторської заборгованості з оплати праці в загальній сумі позикового капіталу. Запропоновано послідовність дій з метою вирішення проблемних питань оцінки та управління трудовим потенціалом досліджуваного підприємства лісового господарства. Визначено ключові правила, які слід використовувати, при розробці системи мотивації.

**Ключові слова:** аналітичне забезпечення; ефективність; трудовий потенціал; лісгосподарське підприємство; рентабельність.

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