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THE DECOMPOSITION OF THE RESULT OF THE BUSINESS TRANSFORMATION PROCESS IN THE VALUE TERMS

Abstract:

The economic result is primary and main financial source for the further development of the enterprise. It is an expression of value of business transformation process. It represents the criterion for deciding on the volume of production, new products, investments, etc. In the interests of stability and the further development of each enterprise we need to pay attention to it not only in terms of level, but also the factors that affect it. On the basis of the above, there was created a process model of decomposition of the economic result. It consists of the knowledge and the analysis of its reference point, defining target value, making variations in order to achieve the target value, the determination of the means to achieve it, establishing the criteria for the selection of variant, selection of the most appropriate variant, implementation of concrete measures, finding the actual condition of the creation of economic result, findings and analyses of the deviations, adoption of measures. The aim of the paper is the generalisation of the results arising from the creation and application of process model of economic result decomposition and drawing conclusions and recommendations. The result is the acquisition of new knowledge making up the essence of the observed value expression of the business transformation process.

Keywords:

decomposition, business transformation process, economic result

JEL Classification: D00, M20, M21