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QUALIFICATION WORK
FOR OBTAINING AN ACADEMIC BACHELOR'S DEGREE

of major 073 «Management»
(code and name of major)

educational and professional program «Management»

on topic: «Generating effective solutions of the enterprise's management in modern conditions»

Completed by: student of 4 course, group MH-4-7a
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I as the student of National University of Food Technologies understand and support policy of the university on academic integrity. I have not given and have not taken unauthorised help during the preparations of this paper. The usage of ideas, results and texts of other authors have links to the appropriate source.

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Kyiv – 2025

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
НАЦІОНАЛЬНИЙ УНІВЕРСИТЕТ ХАРЧОВИХ ТЕХНОЛОГІЙ
Навчально-науковий інститут економіки і управління
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КВАЛІФІКАЦІЙНА РОБОТА
НА ЗДОБУТТЯ ОСВІТНЬОГО СТУПЕНЯ БАКАЛАВРА

зі спеціальності 073 «Менеджмент»

освітньо-професійної програми «Менеджмент»

на тему: «Продукування ефективних рішень управління підприємством у сучасних умовах»

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Я як здобувач(ка) Національного університету харчових технологій розумію і підтримую політику університету з академічної доброчесності. Я не надавав(ла) і не одержував(ла) недозволеної допомоги під час підготовки цієї роботи. Використання ідей, результатів і текстів інших авторів мають посилання на відповідне джерело.

Здобувач(ка)_____
_
(підпис)

Київ – 2025 р.

NATIONAL UNIVERSITY OF FOOD TECHNOLOGIES

Institute (faculty) *Educational and Scientific Institute of Economics and Management*
Department *of Labour Economics and Management*
Academic Degree *«Bachelor»*
Major *073 «Management»*
Educational and Professional Program *«Management»*

APPROVED
Head of Deparment *of Labour Economics and Management*
_____ *Tamara BEREZIANKO*
«01» November 2024

TASK
FOR THE QUALIFICATION WORK OF THE STUDENT

Babych Yuliia Viktorivna
(surname, first name and patronymic)

1. Topic of the qualification work *«Generating Effective Solutions of the Enterprise's Management in Modern Conditions»*
supervisor *Galitsya I.O., d.e.s., professor*
approved by order of the higher education institution of *1.11.2024 №928-KC*

2. Deadline for submission by the student *10 june 2025*

3. Initial data for the qualification work *legislative and regulatory acts, scientific works on management, company reporting, analytical materials and Statistical data of «Brewery Kumpel» LLC*

2. Content (list of the research questions) Chapter 1. Theoretical and methodological foundations for the formation of effective management decisions
Chapter 2. Analysis of the management system and decision-making process at "Kumpel Brewery" LLC
Chapter 3. Improvement of the management decision-making process at "Kumpel Brewery" LLC

5. List of graphic material *16 figures, 23 tables*

6. Consultants of the qualification work's chapters

Chapter	Surname, initials and position of consultants	Signature, date	
		task was issued by	task was accepted by

7. Issue date of the task *1 November 2024*

CALENDAR PLAN

№	The name of the qualification work's stages	Deadline	Note
1.	*Collecting and studying sources of information for writing the qualification work*	*31.01.2025*	
2.	*Development and approval of the plan by the superviser of the qualification work*	*7.02.2025*	
3.	*Writing the introduction of the qualification work*	*14.02.2025*	
4.	*Writing the first chapter, conclusions to it and submission to the supervisor*	*28.03.2025*	
5.	*Writing the second chapter, conclusions to it and submission to the supervisor*	*2.05.2025*	
6.	*Writing the third chapter, conclusions to it and submission to the supervisor*	*23.05.2025*	
7.	*Writing the conclusions and submission to the supervisor*	*26.05.2025*	
8.	*Rewriting the qualification work according to the supervisor's comments*	*30.05.2025*	
9.	*Final design of the qualification work. Formation of the report, illustrative material. Agreement with the supervisor of the qualification work*	*3.06.2025*	
10.	*Submission of the approved qualification work to the board of preliminary defense*	*5.06.2025*	
11.	*Submission of the completed qualification work to the head of the department and submission of the electronic version for plagiarism checking*	*10.06.2025*	
12.	*Defending of the qualification work*	*According to the schedule*	

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НАЦІОНАЛЬНИЙ УНІВЕРСИТЕТ ХАРЧОВИХ ТЕХНОЛОГІЙ

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«01» листопада 2024 року

ЗАВДАННЯ

НА КВАЛІФІКАЦІЙНУ РОБОТУ ЗДОБУВАЧА

Бабич Юлії Вікторівни

(прізвище, ім'я, по батькові)

3. Тема роботи *«Продукування ефективних рішень управління підприємством у сучасних умовах»*

керівник роботи *Галиця І.О., д.е.н., проф.*

затверджені наказом закладу вищої освіти від *1.11.2024 №928-КС*

4. Строк подання здобувачем роботи *10 червня 2025 р.*

5. Вихідні дані до роботи *Законодавчі та нормативні акти, наукові праці з менеджменту, звітність підприємства, аналітичні матеріали та статистичні дані ТОВ «ПИВОВАРНЯ КУМПЕЛЬ»*

6. Зміст пояснювальної записки (перелік питань, які потрібно розробити)

Розділ 1. Теоретико-методологічні засади формування ефективних управлінських рішень

Розділ 2. Аналіз системи управління та процесу прийняття рішень на ТОВ «ПИВОВАРНЯ КУМПЕЛЬ»

Розділ 3. Вдосконалення процесу управлінського рішення на підприємстві ТОВ «ПИВОВАРНЯ КУМПЕЛЬ»

5. Перелік графічного матеріалу *16 рисунків, 23 таблиці*

6. Консультанти розділів роботи

Розділ	Прізвище, ініціали та посада консультанта	Підпис, дата	
		завдання видав	завдання прийняв

7. Дата видачі завдання *1 листопада 2024 року*

КАЛЕНДАРНИЙ ПЛАН

№ з/п	Назва етапів виконання кваліфікаційної роботи	Строк виконання етапів роботи	Примітка
1.	*Збір та вивчення джерел інформації для написання кваліфікаційної роботи*	*31.01.2025*	
2.	*Розроблення та затвердження плану роботи керівником кваліфікаційної роботи*	*7.02.2025*	
3.	*Робота над вступом до кваліфікаційної роботи*	*14.02.2025*	
4.	*Підготовка першого розділу, висновків до нього та подання його керівнику*	*28.03.2025*	
5.	*Підготовка другого розділу, висновків до нього та подання його керівнику*	*2.05.2025*	
6.	*Підготовка третього розділу, висновків до нього та подання його керівнику*	*23.05.2025*	
7.	*Підготовка висновків до роботи та подання їх керівнику*	*26.05.2025*	
8.	*Доопрацювання роботи з урахуванням зауважень керівника*	*30.05.2025*	
9.	*Остаточне оформлення роботи. Формування проєкту доповіді, ілюстративного матеріалу. Погодження з керівником кваліфікаційної роботи*	*3.06.2025*	
10.	*Подання затвердженої роботи на розгляд комісії з попереднього захисту*	*5.06.2025*	
11.	*Подання завершеної роботи на розгляд завідувачу кафедри та подача електронного варіанту роботи для перевірки на плагіат*	*10.06.2025*	
12.	*Захист кваліфікаційної роботи*	*Згідно графіку захисту*	

Здобувач(ка) _____ Ю.В.Бабич
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Керівник роботи: _____ І.О.Галиця
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ANNOTATION

The bachelor's thesis explores and synthesizes existing theoretical and methodological foundations for forming effective management decisions. It reveals the essence and classification of management decisions and examines theoretical approaches to their formation and implementation. The work also analyzes methodological approaches to assessing the effectiveness of management decisions, including economic, organizational, managerial, and integrated evaluations.

To assess the feasibility of the proposed measures, an analysis of the Ukrainian brewing industry's state and development trends was conducted, along with a general characterization of "Kumpel Brewery" LLC. The process of management decision-making at the enterprise was investigated, identifying key problems and potential areas for improvement.

Based on this analysis, a program for improving management decisions at the enterprise was developed. This program includes the formalization of procedures, implementation of a simplified Key Performance Indicator (KPI) system, digital management support through a CRM system, delegation of analytical support functions to existing staff, and enhancement of legal compliance. The feasibility of implementing the proposed measures and their impact on the company's efficiency were substantiated. Organizational and managerial support for the program's implementation, encompassing monitoring, performance evaluation, formalization of actions, and feedback, was also developed.

The calculations indicate that the proposed project is economically viable and can generate annual savings of up to UAH 140 thousand, enabling the company to overcome its losses.

The thesis consists of 90 pages of main text, including 23 tables and 16 figures. The list of references comprises 47 sources, and there are 7 appendices.

Keywords: management decisions, effectiveness, brewery, craft beer, "Kumpel Brewery" LLC, formalization, KPI, CRM, risks, economic effect.

АНОТАЦІЯ

У випускній роботі досліджено та узагальнено теоретико-методичні засади формування ефективних управлінських рішень. Розкрито сутність та класифікацію управлінських рішень, а також розглянуто теоретичні підходи до їх формування та впровадження. Проаналізовано методологічні підходи до оцінки ефективності управлінських рішень, включаючи економічні, організаційно-управлінські та інтегровані оцінки.

Для оцінки доцільності запропонованих заходів проведено аналіз стану пивоварної галузі в Україні та тенденцій її розвитку, а також надано загальну характеристику діяльності ТОВ "Броварня Кумпель". Досліджено процес прийняття управлінських рішень на підприємстві, виявлено основні проблеми та визначено потенційні напрями для покращення.

На основі проведеного аналізу розроблено програму вдосконалення управлінських рішень на підприємстві, що включає формалізацію процедур, впровадження системи ключових показників ефективності (KPI), цифрову підтримку управління через CRM, організацію аналітичної підтримки наявним персоналом та покращення правової дисципліни. Обґрунтовано доцільність впровадження запропонованих заходів та оцінено їхній вплив на ефективність діяльності підприємства. Розроблено організаційно-управлінське забезпечення реалізації програми, що включає моніторинг, оцінку результатів, формалізацію дій та зворотний зв'язок.

Проведені розрахунки свідчать, що запропонований проєкт є економічно доцільним та може забезпечити до 140 тис. грн річної економії, що дозволить підприємству вийти зі збиткової зони.

Випускна робота складається з 90 сторінок основного тексту, містить 23 таблиці та 16 рисунків. Список використаних джерел включає 47 найменувань, додатки налічують 7 елементів.

Ключові слова: управлінські рішення, ефективність, пивоварня, крафтове пиво, ТОВ "Пивоварня Кумпель", формалізація, KPI, CRM, ризики, економічний ефект.

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INTRODUCTION

Relevance of the research topic. At the present stage of development of the Ukrainian economy, the efficiency of management at small and medium-sized enterprises, in particular in the field of craft brewing, is of great importance. Growing competition, the need for quick decision-making, changes in legislation and the external environment require enterprises to implement modern approaches to management decision-making. That is why it is important to study and improve the management decision-making system at such enterprises.

When making management decisions independently, a company has to solve a number of problems: analyzing internal resources, assessing the external environment, forecasting results, identifying alternatives and the best option. Making an effective decision is a key factor in ensuring profitability, productivity growth and sustainable development.

The issues of managerial analysis and decision-making efficiency have been studied by such scientists as Vashchenko V.P., Hryneva V.M., Zavinovska G.T., Lipchuk V.V., Miklovda V.P., Mescon M.H., Albert M, However, despite the significant scientific achievements, the applied aspects of improving the system of management decisions in the field of craft production, taking into account limited resources and an unstable environment, remain insufficiently developed.

The purpose of the qualification work is to improve the process of making and implementing management decisions at the enterprise LLC "Brewery Kumpel".

Objectives of the study:

– to reveal the theoretical foundations and classification of management decisions;

– to summarize the methodological tools for making managerial decisions;

– to analyze the Ukrainian brewing industry market with a focus on the craft segment;

– provide a general description of the financial and economic activities of Kumpel Brewery LLC;

– to study the state of the management decision-making process at the enterprise;

– identify the main problems in the management activities of the enterprise;

– conduct a SWOT analysis of the company's management system;

– develop a program to improve the management decision-making process;

– justify the organizational and managerial support for the program implementation.

The *object* of the study is the processes of making managerial decisions at the enterprises of the craft brewing industry in modern economic conditions.

The *subject* of the study is a set of theoretical, methodological and practical approaches to improving management decision-making at Kumpel Brewery LLC.

The scope of application is the activities of the enterprise Kumpel Brewery LLC.

Research methods. The following research methods were used in the study: analysis and synthesis - for assessing management activities; abstract and logical method - for generalizing theoretical provisions; economic and statistical methods - for analyzing financial results; system analysis - for identifying problems in decision-making; SWOT method - for strategic analysis; graphical method - for visualizing results; method of forecasting and logical analysis - for assessing the effectiveness of the proposed measures.

Information base of the study. The information base of the study was based on scientific works of domestic and foreign authors, statistical and financial statements of the company Kumpel Brewery LLC, regulatory documents, periodicals, information and analytical resources, materials of scientific and practical conferences, and Internet sources.

Practical significance of the work. The practical significance of the qualification work lies in the possibility of applying the proposed solutions to improve the management decision-making process at Kumpel Brewery LLC, which will help to increase the efficiency of the company's management activities.

Structure of the work. The thesis consists of an introduction, three chapters, conclusions, a list of references and appendices. The main text consists of 90 pages, including 23 tables and 16 figures. The list of references includes 47 items, the number of appendices is 7.

CHAPTER 1. THEORETICAL AND METHODOLOGICAL FOUNDATIONS FOR THE FORMATION OF EFFECTIVE MANAGEMENT DECISIONS

1.1 Essence and classification of management decisions in the enterprise management system

In the course of management, a large number of different decisions are made. Analyzing such decisions helps to identify the strengths and weaknesses of management, as well as to evaluate mistakes and achievements. In each case, the appropriate type of management decision should be chosen to solve the problem. According to the organizational form, decisions are divided into formal and informal: in the form of orders or directives, consultations (recommendations) or strict requirements backed by responsibility. Management decisions may differ in focus depending on the specific area of management or activity: external or internal, financial, economic, social or organizational. Each of these areas has its own peculiarities in the processes of developing and implementing decisions [1].

Management decisions are characterized by high complexity and an exceptional variety of types. A decision is considered to belong to a certain type if it has common features characteristic of a certain group of management decisions. The main criteria for classifying such decisions are: the level of elaboration, the degree of validity, realism and the degree of achievement of the goal [2, p.30].

Managerial decisions relate to the goal of choosing a manager or management team from several acceptable options to achieve a specific result in a particular situation. Another strategy involves responding to identified problems or challenges in the external or internal environment of the company. [2, p. 41]

In today's competitive environment, technological changes and market dynamics, making the right decisions is not only necessary, but also vital . In practical and scientific literature, various methods of classifying management decisions are studied to ensure the flexibility of the management system and make

it more systematic. [1] In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 1.1:

Table 1.1

Types of solutions and their characteristics

Types of solutions	**Features**
Programmed solutions	Implemented in accordance with established procedures and rules
Non-programmable solutions	Require the creation of new approaches or methods for decision-making
Intuitive solutions	Based on internal feelings and personal beliefs about the right choice
Logical solutions	Made on the basis of available knowledge, practical experience and logic
Rational solutions	Based on an objective analysis of the problem using scientific methods and technologies
Acceptable solutions	Meets all the restrictions and can be effectively implemented in practice
Unacceptable decisions	Do not take into account important limitations and are unrealistic
Unreasonable decisions	Do not contribute to the achievement of management goals
Satisfactory solutions	Aimed at achieving the set management goal
Optimal solutions	Ensure the highest level of achievement of the organization's goals

Source: generalized by the author based on [1, 5, 10].

Depending on the level of development, decisions can be classified as programmatic and program-targeted. These terms were introduced by G.K. Siman to describe management decisions based on the availability of standardized methods for their organization and implementation. Programmed decisions are based on a certain sequence of actions, measures and decisions. They are predefined for normal and recurring situations based on standard methods or specific rules. They serve as "programs" that automate the solution of these tasks in the organization's activities. This approach reduces the risk of errors and increases the efficiency and speed of decision-making. After all, it is not always necessary to develop new methods in similar situations [3]. Programmed solutions are considered the most structured and reliable. Managers should be confident in applying effective, reasonable, and up-to-date methods. Using an outdated approach can have negative or serious consequences. Management decision-making mechanisms should be constantly adapted to new factors and circumstances. These measures must be understood,

realized and implemented by all participants in the process. This should be explained in a reasoned manner. Make sure you understand their benefits. However, not all decisions in organizations can be based on standardized rules. In new or unexpected situations, managers face the challenge of making unprogrammed decisions. In such situations, the next course of action is uncertain, and a new approach to problem solving is required [4]. Due to the complexity of the problem, it is difficult to develop a universal model that can solve similar problems with equal efficiency. Because each situation is unique, most management solutions are not programmatic. Efforts should be made to reduce their number. Solutions are classified according to the degree of evidence they provide:

- manifesto;
- logical;
- rational.

Evidence is the driving force behind decision-making; in most cases, its quality is compromised. It is important to note that the selection process is relatively simple to implement. However, making a good decision is very difficult. This is because you and others involved in its implementation need clear reasons. Interestingly, most personal and business decisions are based on intuition. Such decisions avoid a detailed comparison of the advantages and disadvantages of alternatives [5]. Intuition is a way of analyzing information without rational thought. It is a process that manifests itself through a sudden or accidental realization of a situation. Although this mechanism is complex and not yet fully understood, its effectiveness has been proven in many cases. Where logical analysis takes longer or does not provide a clear answer, intuition helps to quickly find the right solution. This skill is actively used in management practice, but it needs to be constantly developed to be most effective. [1] .

An effective decision-making process usually includes the following steps:

1. Identification of a problematic situation;
2. data collection and analysis;
3. Formulation of solution options;

4. Comparative assessment of alternatives;
5. The best choice;
6. Application of the solution;
7. Evaluation of results and correction if necessary [7, p. 61].

To improve the effectiveness of decisions, modern work uses management decision support systems (MDSS) that combine analytical methods, economic and mathematical modeling, and information technology. Such systems provide a deeper justification and reduce the analysis time [8, p. 210].

Thus, a manager's decision is not just a reaction to an event, but the result of complex reasoning, analysis, and forecasting. Its quality determines the ability of an enterprise to adapt to the challenges of the external environment, increase efficiency and achieve strategic goals.

In today's business environment, a more complex economic environment, globalization, and the rapid development of digital technologies, the role of management decisions as the main regulator of organizational behavior is growing significantly. A managerial decision not only fixes the will of the manager but also transforms it into a specific action with defined goals, executors, resources and implementation timeframes.

Management decisions are characterized by a future-oriented approach, which involves taking into account uncertainties, risks and opportunities. In this regard, the decision-making process requires an in-depth analysis of the external environment of the enterprise (economic, legal, competitive, social) and internal resources (organizational structure, financial indicators, human resources, etc.) [2, p. 68].

A managerial decision as a process can be represented as a system with inputs (problem or task), a transformation mechanism (analysis, selection, justification), an output (decision) and feedback (performance evaluation and adjustment). This approach corresponds to the general scheme of system analysis, which is the basis of modern management theory [3, p. 74].

Factors influencing the quality of management decisions are illustrated in Figure 1.1.

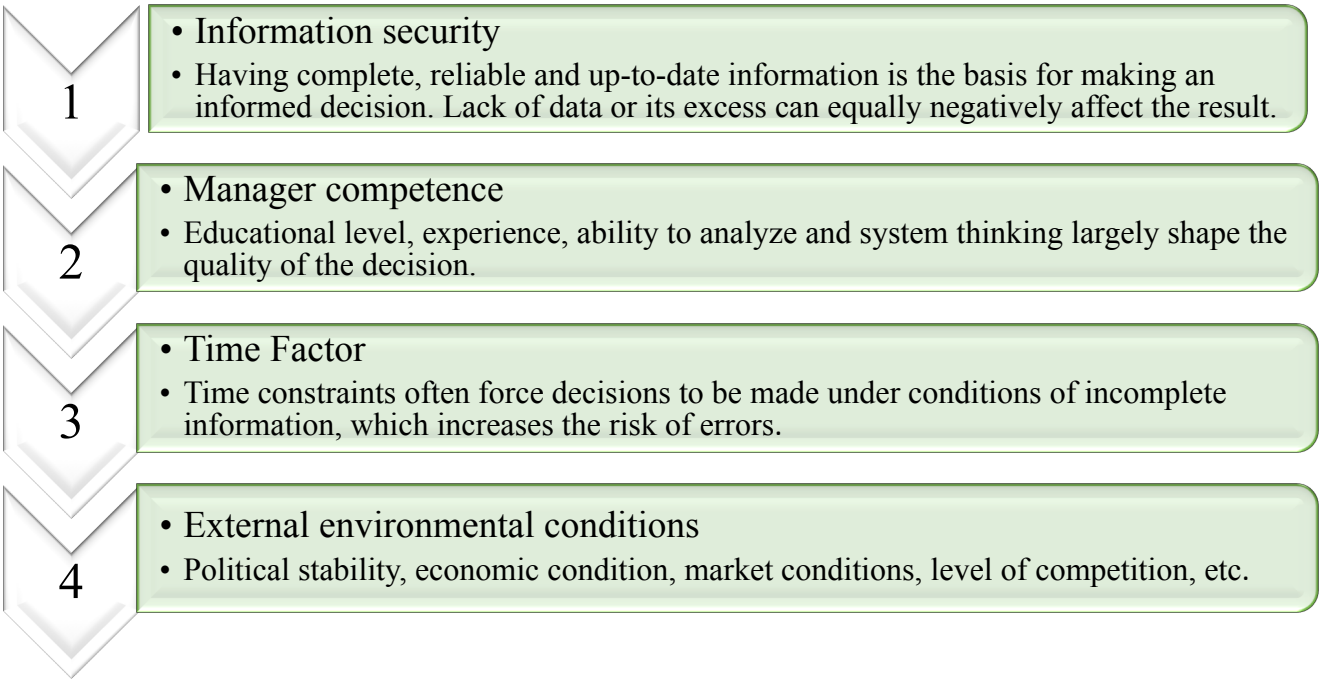

Fig. 1.1. Factors influencing the quality of management decisions

Source: made on the basis of [2, p. 72]

As you can see in Figure 1.1, managerial decisions can be formalized in the form of administrative documents: orders, instructions, protocols, strategies, regulations, and internal instructions. They regulate the activities of structural units, formalize responsibilities, and allow for monitoring their implementation [9].

From a functional point of view, management decisions include the following:

- Organizational decisions (on structure, powers, relationships);
- Economic (budgeting, cost planning, pricing);
- Social (motivation, staff development, organizational culture);
- Technological (selection of equipment, IT systems, logistics schemes).

In the practice of Ukrainian enterprises, decision-making is often decentralized, which reduces the burden on top management and allows for greater flexibility. However, this is only possible if there is a clear system of responsibility and relationships. [1]

The success of any organization, including a manufacturing enterprise, depends not only on the available resources, but, first and foremost, on how

effectively the management process is carried out. The main link in this process is decision-making that determines the vector of enterprise development, especially in an unstable economic environment. [8] In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 1.2

Table 1.2

Classification of management decisions by the degree of creative participation of the manager

Level of creative contribution	**Solution type**	**Required professional skills of managers**
First of all	Routine (everyday life)	Strict adherence to established procedures, adequate assessment of the situation, humane leadership style, ability to motivate and control staff
Secondly	Selective	Goal setting, planning, analytical thinking and the ability to develop, process and analyze information
Thirdly	Adaptive	Problem identification, consistent problem solving, building effective teams, risk assessment
Fourth	Innovative	Creative management, strategic thinking and planning, systemic vision of organizational development

Source: generalized by the author based on [1]

Decision-making is an integral part of any business and determines the performance of both individuals and teams. Therefore, management decisions should be considered a key factor in organizational effectiveness. Thus, the success of an organization largely depends on the quality of management decisions made by its leaders. [2, p. 40].

The quality of a management decision is assessed based on a set of characteristics that meet the needs of solving a problem, including timeliness, relevance to the target audience, and specificity. The importance of a management decision is primarily determined by the quality of information - economic, organizational and financial data. [2, p. 40].

The quality of information depends on its volume and reliability, which, in turn, are affected by the costs of obtaining, processing and storing it. In their work, managers use different types of information: constant and variable; regulatory,

analytical and statistical; textual and graphical; primary and secondary; directive, administrative, reporting, etc. [2, p. 41].

The value of information is determined by the task for which a managerial decision is made: the more precisely the problem is formulated, the more precise the information required. To formulate the right decision, a manager should not look for immediate solutions (which are often impossible), but rather study the causes of the problem based on available internal and external information. [2, p. 40].

It is wrong to consider a management decision as a final act. It is a process that begins with the identification of a problem and ends with the evaluation of the implemented solution. It is a process that begins with the identification of a problem and ends with the evaluation of the implemented solution. For example, when a decline in labor productivity is identified, management should:

- Identify the causes (lack of motivation, technical problems, disruption of production processes, etc;)
- make a list of possible actions (changes in the bonus system, staff training, equipment modernization);
- estimate the expected costs and consequences of each option;
- select the most optimal solution and organize its implementation;
- analyze the results after a certain period of time.

In practice, a good management decision is always based on a thorough analysis of the situation, which, in turn, is based on accurate data collection and appropriate evaluation methods. Common mistakes in decision-making include: haste, over-reliance on intuition, ignoring alternatives, and lack of an implementation plan [3, p. 79].

To facilitate the systematization of managerial decisions, it is useful to apply the classification approaches discussed earlier. It should be emphasized that classification has not only theoretical but also practical significance, as it helps to choose appropriate analysis methods, justification techniques and implementation tools depending on the type of decision.

For example, strategic decisions that are long-term in nature should be made with the involvement of top management and external experts, using strategic analysis methods (SWOT, PEST, GAP analysis). Instead, operational decisions related to the daily functioning of business can be automated in ERP systems and made by line managers [4, p. 92].

Another example is decision-making under conditions of uncertainty. In such situations, it is advisable to use specialized methods, such as scenario planning, sensitivity analysis, and risk matrices, which allow managers to assess potential outcomes even in the absence of accurate data [5, p. 19].

Given the wide range of factors affecting the effectiveness of decision-making, modern management is increasingly using information and analytical systems that integrate internal reporting with external market indicators. In particular, decision support systems (DSS) allow modeling the consequences of decisions, comparing alternatives by many criteria and generating forecasts [6, p. 151].

Management decisions can also be classified according to the degree of their impact on the organization's operations. Some of them have a local impact (e.g., changing a raw material supplier), while others are global, affecting the entire enterprise system (e.g., restructuring, changing strategic goals). Therefore, each decision should be approached with a differentiated strategy that takes into account not only technical implementation, but also the human factor, corporate culture, and the organization's readiness for change [9].

In general, the effectiveness of management decisions depends on several conditions: objective analysis, access to relevant information, proper managerial qualifications, and the use of modern methodologies and technologies. A management decision must not only solve a problem, but also be consistent with the strategic directions of the company's activities, match the available resources, and be in line with the organization's values [10].

1.2. Theoretical approaches to the formation and implementation of management decisions

The existence of mankind is inextricably linked to the development, adoption and implementation of management decisions. The theory of managerial decision-making should be understood as a system of knowledge that reflects the essence of the concepts of "regularity" and "decision". Decisions are developed, made and implemented based on these patterns. The main characteristics of the decision-making theory are: objective reality, logical integrity, ability to develop, relative independence, and active influence on practice [7].

In decision-making theory, the objective aspect is the verification of its laws and principles by practice, and the subjective aspect is the way theoretical provisions are reflected. A prerequisite for the formation of decision-making theory as a component of management theory is the definition of its subject, areas of study, forms and methods of research. At present, many theoretical provisions of management theory are being revised and improved, enriched by research of advanced management schools, combining new and existing views on the development, adoption and implementation of management decisions. [18]

The essence of decision-making as a process lies in the internal, relatively stable basis of a management decision, which determines its content, role and place in the functioning and development of the organization.

The purpose of a management decision is to provide a coordinating (regulating) influence on the management system, which performs management tasks aimed at achieving the organization's goals. Achieving the goals requires solving tasks that determine the content and sequence of actions of management personnel in the performance of their duties. Decision-making is a creative and responsible management task. The decision is made by the manager, who is personally responsible for it. The preparation of data for decision-making is the responsibility of the management staff of a particular organization. [18]

The subject matter of decision-making theory is the laws (patterns) governing the activities of decision-makers, their organizational forms, technologies and methods, principles of management and labor organization, as well as the essence and content of decisions.

The object of decision-making theory is the systemic activity of managers and management personnel in the process of developing, making and implementing decisions. [17]

The quality of a management decision is also affected by the time required to make and implement it. It is important to remember: *"decisions should be made quickly, but without haste"*. The time required to make a decision depends on the organization's goals, its management concept, the qualifications of the manager and the decision-making methods used. The implementation time depends on the organization's resources, motivation system and social and psychological climate. [2, p. 41].

The quality of management decisions determines whether a company will be able to adapt to changes, avoid threats and take advantage of market opportunities. By its very nature, a decision is a consciously informed choice made by a manager or responsible person based on available alternatives and the desired result. This choice is always limited by conditions such as time, resources, legal and social factors [2, p. 41].

The development of decision theory is significantly influenced by the methodology of thinking, management theory, cybernetics, psychology, biology, psychophysiology, and especially mathematics. The main methods used in decision theory include

- Methodological methods that reflect the unity and integrity of scientific knowledge in decision-making theory;
- Organizational methods that determine the state and prospects for the development of organizational and functional structures of management bodies, the functioning of management personnel (as management bodies) at

different hierarchical levels, and identify ways to improve the organization of decision-making and methods of problem research;

- Economic methods that show the impact of economic factors on the effectiveness of existing and developing decision-making systems, their economic efficiency, as well as the impact on the economic training of management personnel and the improvement of organizational forms and methods of decision-making;
- Technological methods that determine the level of use of existing decision-making technologies and the prospects for the development of automated control systems;
- Socio-psychological methods that illustrate various aspects of human activity in the decision-making process (improvement of intra-team structures; study of individual behavior in the team and interaction between its members during decision-making; identification of key psychological features of decision-making processes; study of the psychology of managers and their attitude towards subordinates);
- Legal methods that reflect the relationship between different hierarchical levels of the management system and individual officials in the decision-making process. Legal norms should be the basis for organizing management activities.

Decision theory has both cognitive and predictive functions.

The cognitive function is manifested in: disclosure of the essence of management decision-making processes, patterns and principles that govern them; emergence and development of decision-making theory at different historical stages; clarification of the basic properties and interrelationships of the subject of research; substantiation of technologies and decision-making systems [17].

The forecasting function is to identify trends in the further development of decision-making processes and systems, organizational forms and methods of management personnel in the decision-making process.

Management activities in the process of developing, making and implementing decisions are studied from various aspects, which requires the use of various methods, such as observation, comparison, analysis, synthesis, mathematical modeling. [18]

Structure of the decision theory is shown in Fig. 1.2.

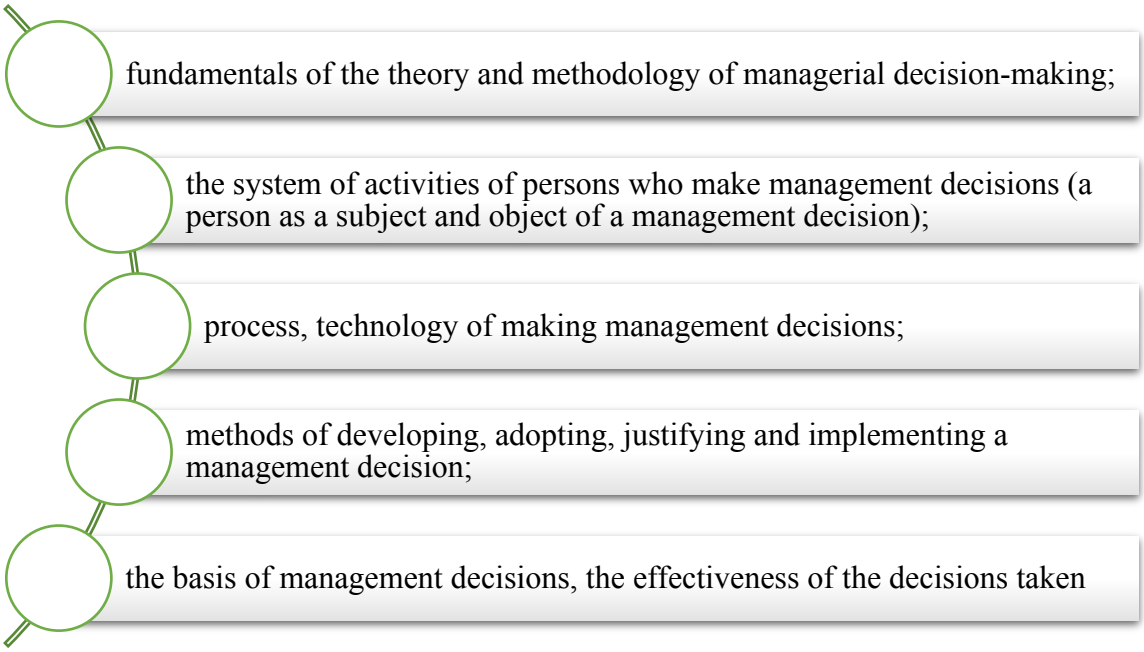

Fig. 1.2. Structure of the decision theory

Source: made on the basis of [18]

By looking at Figure 1.2 we can say, that categories reflect the most essential qualities of management processes and express the essence of the regularity of management decision-making, as well as the mechanisms of their manifestation in the practical activities of decision-makers.

Each category characterizes, as a rule, one of the aspects or quality of the subject of research. Determining the relationship between the categories of decision theory makes it possible to understand its subject as a whole. A set of categories constitutes a system of representations, in which some categories are nodal, supporting (reflecting the most generalized relationships and concepts), while others are part of a more general category [18].

Consideration of the process of forming and implementing management decisions within the framework of modern management science involves taking into account various approaches that allow for a deeper understanding of the logic and structure of decision-making in the practical activities of an enterprise. The theoretical basis of this process is multifaceted and integrates economic, psychological, social and informational components.

Conventionally, theoretical approaches can be grouped into several main blocks:

The rational model of a management decision is based on the assumption that a manager, having full information, is able to make a logical, consistent analysis of the situation and choose the best course of action. The process includes:

1. Setting goals;
2. Collecting and analyzing information;
3. Determination of evaluation criteria;
4. Formation of alternatives;
5. Choosing the best option;
6. Implementation and control [2, p. 101].

This approach is typical for systems where the level of uncertainty is low and decision-making processes are well structured (e.g., budgeting, cost optimization, logistics).

Thus, scientific approaches to management decision-making are the methodological basis for improving management practices. Depending on the situation, the type of enterprise and the level of management, individual approaches or their combinations may be applied. Effective management involves the flexible application of theoretical principles in practice, taking into account the risks, resources and strategic guidelines of the enterprise [5].

It is important to note that in real economic conditions, none of the approaches is used in isolation. Managers often combine rational methods of analysis with intuitive assessments, take into account the situational context and use information systems to justify their decisions. This results in a combined approach that best meets

the requirements of modern management. For example, a strategic decision to enter a new market is usually based on a preliminary analysis of trends (information and analytical approach), assessment of risks and opportunities (rational approach), and intuitive foresight of development prospects (intuitive approach). It takes into account the real capabilities of the enterprise (situational approach), as well as the interrelationships with other elements of the system (systemic approach) [4].

The key approaches to management decision-making are summarized in Table 1.3.

Table 1.3

Key approaches to management decision-making

Approach	Description
Intuitive and easy to understand	Based on personal experience, intuition and professional intuition of the manager. It is used in situations with limited time or uncertainty. Decisions often stem from deep experience, even in the absence of complete data.
Iterative and heuristic	It is defined as a step-by-step process of getting closer to an acceptable solution through repeated testing, adjustments, and feedback. Appropriate in situations with high novelty or multiple alternatives.
Behavioral	It takes into account emotional, psychological and social factors that influence the manager. It is based on the concept of bounded rationality (G. Simon), according to which the decision made is not necessarily optimal, but "satisfactory" (good enough).
Systemic	It considers decisions as part of a single organizational system. Takes into account the relationships between all elements of the enterprise, the external environment, resource constraints, and strategic goals. It involves forecasting consequences.
Situational	Focuses on an individualized approach to each management situation. Emphasizes adaptability and decision-making depending on conditions such as competition, resources, and environmental changes.
Information and analytical	It is based on data collection, analysis and interpretation. It actively uses IT solutions: databases, dashboards, decision support systems. Improves the validity and accuracy of management actions.

Source: compiled by the author based on [2-7].

For example, a strategic decision to enter a new market is usually based on a preliminary analysis of trends (information and analytical approach), assessment of risks and opportunities (rational approach), and intuitive foresight of development prospects (intuitive approach). It takes into account the real capabilities of the

enterprise (situational approach), as well as the interrelationships with other elements of the system (systemic approach) [4].

In this context, it is important to consider the implementation of a management decision as an equally important part of the process. It is not enough to formulate a decision - it must also be implemented, monitored and evaluated. At this stage, it is important to adhere to the principles of effective communication, delegation and control, as well as to use management accounting and internal audit tools.

The implementation of the solution is closely related to the following theoretical principles:

- The theory of change management that considers decisions as mechanisms for initiating changes in the enterprise system. Successful implementation of changes depends on the psychological readiness of employees, communication support and availability of resources [2, p. 134].
- Theory of Constraints (TOC), which emphasizes that any decision must be aligned with the "bottleneck" in the system, i.e. the element that most limits the achievement of the goal. Ignoring this principle can make even a strategically correct decision ineffective in practice [3, p. 208].

Personnel is an equally important factor, as any management decision is implemented through specific executives. The psychology of decision-making in a team, motivational aspects, and the ability of employees to adapt to change should all be taken into account in the implementation process. In this context, the principles of the behavioral approach are particularly useful, emphasizing that managerial decisions should take into account not only logic but also social reactions of the team [4, p. 88].

In addition, the following concepts are increasingly used in modern management practice:

- A stakeholder approach that evaluates decisions based on their impact on key stakeholders (owners, employees, consumers, suppliers, etc.).

- Competency-based approach, in which the decision-making process relies on experts or managers who possess the necessary knowledge, skills and personal qualities.

Successful management decision-making in an enterprise requires the integration of theoretical knowledge with adaptive practice. The realities of the Ukrainian business environment are changing rapidly, and relying on one approach or model is not enough. Effective management requires situational flexibility and the ability to quickly switch tools and reorient depending on the circumstances [10].

The application of a systematic approach at such enterprises allows taking into account the interrelationships between production, sales, marketing, and logistics. On the other hand, the situational approach allows for adaptation of solutions to market changes, such as changing trends in craft beer consumption or the introduction of new product formulations.

In addition, modern management is based on digital technologies that significantly improve the quality of management decisions. The use of CRM systems, ERP platforms, and accounting software allows collecting accurate data in real time, making forecasts, and reducing subjectivity in decision-making [7, p. 98].

The development of decision-making theory has led to the emergence of various conceptual approaches [1]:

1. Rational approach: Based on complete information and logical analysis. Best suited for structured environments with clear alternatives.
2. Intuitive approach: Applied under conditions of uncertainty and time constraints. Relies on professional judgment.
3. Behavioral approach: Emphasizes human limitations, limited rationality, and emotional factors.
4. [Heuristic approach: Involves iterative and approximate problem solving.
5. Situational approach: Depends on the specific context and environment.
6. Systemic approach: Considers the decision-making process as part of an integrated enterprise system.

7. Information and analytical approach: Uses IT tools, dashboards, and databases to support arguments.

Each approach can be adapted and combined depending on the problem and the conditions of the enterprise. Decision-making is no longer the domain of a single manager, but a collective process based on data and supported by strategic goals [2].

Moreover, decision theory has been shaped by contributions from various schools of thought:

- The classical school: It advocates clearly defined rules and step-by-step procedures in decision-making, which is the basis of early rational models [3].
- Neoclassical school: Focuses on behavioral aspects and bounded rationality, founded by Herbert Simon, recognizing that decisions in the real world are often made under conditions of information and time constraints [4].
- Modern school: Emphasizes systemic thinking, innovation, and the use of artificial intelligence and data analytics in management decisions [5].

The integration of decision-making theory into enterprise practice involves several stages:

1. Identify the decision-making area (problem/opportunity);
2. Collecting and structuring relevant information;
3. Generating and comparing alternatives;
4. Selection and justification of the optimal solution;
5. Planning and implementation;
6. Monitoring and analysis of feedback.

The quality of a management decision depends on this:

- Data accuracy and timeliness;
- Competence and coordination of stakeholders;
- Application of modern analytical tools (SWOT, PEST, decision matrices);
- Strategic alignment with the company's goals.

The introduction of AI-based forecasting systems and decision support systems (DSS) also helps reduce uncertainty in the modern business environment.

These systems allow to model possible scenarios and quantify risks, improving the quality of decisions [6].

In the context of digital transformation, theoretical approaches are increasingly being integrated with practical tools, such as:

- ERP systems (SAP, Microsoft Dynamics);
- CRM platforms;
- BI systems (Power BI, Tableau).

Thus, the theoretical basis for managerial decision-making has evolved from static models to dynamic, interactive systems based on real-time analytics and systems thinking. This ensures that theoretical developments are in line with the practical needs of enterprises.

Another important aspect is the distribution of authority and collective decision-making. In many cases, involvement of specialists from different departments helps to take into account different points of view, minimize conflicts and ensure high-quality decision-making. Collegiality is often the basis for the effective functioning of small and medium-sized businesses in Ukraine [11].

In conclusion, it is worth emphasizing that developing effective solutions is not a one-time event, but a continuous management cycle with diagnostics, goal setting, selection of tools, implementation, control and feedback. Therefore, a modern manager should not only have analytical methods, but also have a strategic vision, flexible thinking and communication skills. [1]

1.3. Methodological approaches to assessing the effectiveness of management decisions

Evaluating the effectiveness of management decisions is an integral part of the overall management process. A thorough analysis of the results allows us to draw conclusions about the appropriateness of the decisions made, their compliance with the strategic goals of the enterprise, and identify potential areas for improving future management actions [12].

In modern management, scenario modeling tools, SWOT analysis, decision tree methods, sensitivity analysis, multi-criteria evaluation methods, etc. are used to improve the efficiency of management decisions. In the context of digitalization, DSS and ERP software products are actively used, which integrate financial, logistics and personnel information of the enterprise. [4]

The scientific literature offers a wide range of methodological approaches to assessing the effectiveness of decisions. In general, these approaches can be grouped into three main categories:

- Economic methods;
- Organizational and management methods;
- Integrated and comprehensive assessments.

Economic approaches

This approach involves measuring the effectiveness of solutions using quantitative indicators, such as:

- Changes in revenue or profit;
- Cost dynamics;
- Business profitability;
- Resource turnover ratio;
- Increase in labor productivity [2, p. 188].

Economic efficiency can also be defined as the ratio of the result obtained to the costs of implementing a management decision, which is expressed by the formula:

$$E = Result / Costs \tag{1.1}$$

Such a calculation makes it easy to compare alternatives and choose the most appropriate one. However, it is important to note that economic criteria do not always reflect non-financial impacts, such as changes in reputation or employee satisfaction.

Organizational and management approaches

This group of methods focuses less on financial results and more on the quality of decision-making in a managerial context. Typical evaluation criteria include

- Timely implementation of decisions;
- Compliance of the chosen methods with the set goals;
- The degree of staff involvement;
- Flexibility of the organizational structure;
- Coordination between departments [3, p. 96].

This approach allows you to evaluate not only the result, but also the implementation process itself, which is especially important for solutions that are implemented in stages or relate to internal structural changes at the enterprise.

Integrated (comprehensive) approach

A comprehensive assessment of the effectiveness of decisions involves a combination of economic, managerial, social, and psychological factors. These may include

- Customer satisfaction;
- Reduced staff turnover;
- Staff adaptability to changes;
- Improving the corporate climate;
- Dynamics of key performance indicators (KPIs) [4, p. 144].

In modern practice, integral coefficients are widely used, which reflect a generalized assessment of the effectiveness of management decisions by several dimensions. For example, an aggregate performance indicator can be calculated based on a weighted assessment of various criteria.

Valuation methods under uncertainty

When the outcome of a management decision cannot be clearly determined - due to external risks, market volatility or other factors - the following methods should be used:

- Scenario analysis;

- The decision tree method;
- SWOT analysis;
- Methods of multicriteria evaluation [5, p. 223].

These methods allow you to predict potential outcomes under different development scenarios and choose the solution with the lowest risk or the highest expected result.

In the context of the practical application of methodological approaches to assessing the effectiveness of decisions, it is particularly important to consider the compliance of the results being evaluated with management objectives. In this regard, methodologies are often used that not only assess the achievement of planned goals, but also measure deviations, the impact of external factors, and the costs associated with achieving results.

One of the methods that has gained popularity in Ukrainian management practice is evaluation based on key performance indicators (KPIs). This approach allows you to clearly link the results of the company's activities with the goals set at the strategic or tactical level. For example, for a manufacturing company, KPIs may include

- Production plan fulfillment rate;
- Share of defective products in total production;
- Unit costs;
- Assessment of customer reviews (Net Promoter Score).

Dynamic evaluation methods

In situations where the results of decisions are not immediately apparent (for example, in branding or innovative investments), it is recommended to use dynamic evaluation methods, such as

- Discounted cash flow (NPV);
- Internal rate of return (IRR);
- Payback period [17, p. 87].

These approaches allow us to take into account the time value of money and the long-term impact of a management decision, which is especially important when choosing investment or structural strategies.

The main steps of evaluating decision effectiveness are shown in Figure 1.3.

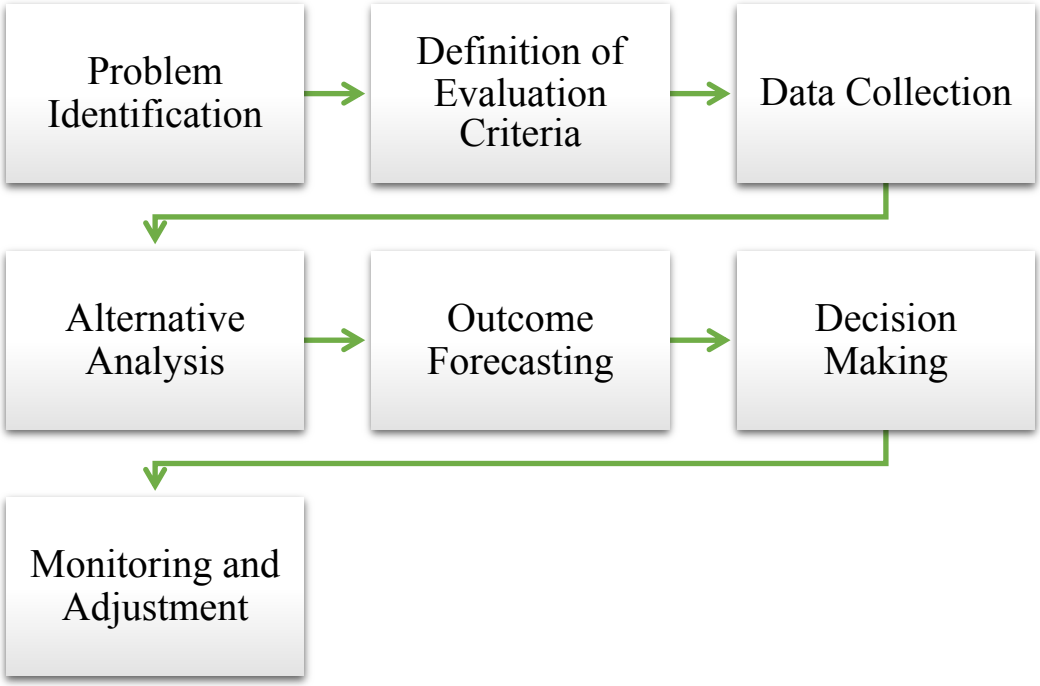

Fig. 1.3. Algorithm for assessing the effectiveness of management decisions

Source: made on the basis of [18].

Here is an algorithm shown in Figure 1.3:

1. Problem identification is the formulation of a task for making a management decision.
2. Determination of evaluation criteria - setting key indicators for analysis.
3. Data collection - collecting information on the impact of the decision on the financial, organizational and social aspects of the company's activities.
4. Analysis of alternatives is an assessment of the effectiveness of various decision options.
5. Predicting outcomes - applying scenario analysis models.
6. Decision-making - choosing the best option.

7. Monitoring and adjustments - tracking the implementation of the decision and making the necessary adjustments.

Added formulas for evaluating efficiency

Operating efficiency ratio (KOE)

$$KOE = \frac{Financial\ result\ after\ implementation - Financial\ results\ before\ implementation}{\text{Financial costs for implementation}} \quad (1.2)$$

The impact of decisions on productivity (KVP)

$$KVP = \frac{Increase\ in\ employee\ productivity}{Costs\ for\ implementing\ measures} \quad (1.3)$$

Integral indicator of solution effectiveness (IER)

$$IER = 0.5 \times KOE + 0.3 \times KVP + 0.2 \times Corporate\ climate\ assessment \quad (1.4)$$

In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 1.4

Table 1.4

Comparison of approaches to assessing the effectiveness of management decisions

Approach.	**Key criteria**	**Evaluation method**	**Example of application**
Economic	Costs, revenue, profitability	ROI, NPV, DCF	Evaluation of investment decisions
Organizational	Evaluation of process efficiency	Decision-making time, level of plan execution	Analysis of the internal structure
Social	Employee engagement and corporate culture	Assessment of staff motivation and engagement	Impact of solutions on productivity

Source: made on the basis of [18].

Additional approaches to assessing the effectiveness of management decisions

1. Behavioral approach to performance evaluation

Given that management decisions are made by people, it is worth assessing not only their economic or organizational consequences, but also the behavioral aspect. Main evaluation criteria:

- The degree of staff involvement - whether employees support management decisions or adapt to new conditions.
- The level of employee motivation and satisfaction - it is important to analyze how decisions affect productivity and corporate culture.
- Team reaction to changes - resistance or promotion of innovations.

2. Using artificial intelligence methods in the evaluation process

Given the current development of technologies, AI analytics is increasingly used in business to predict the consequences of management decisions. Artificial intelligence systems allow:

- Perform automatic financial risk analysis;
- Optimize resources based on mathematical models;
- Create scenario-based forecasting of events.

3. Methodology for assessing performance with regard to ESG parameters

Modern business is increasingly focused on sustainable development, so the effectiveness of management decisions should also be assessed by ESG criteria (environment, social responsibility, corporate governance):

- Environmental component - analysis of the environmental impact of the decision (reduction of harmful emissions, implementation of energy-efficient solutions).
- Social component - the extent to which the solution contributes to employee development, engagement, and well-being.

- Corporate governance is the effectiveness of decisions in terms of transparency, ethical standards, and increasing the level of trust in the company.

One of the key problems faced by businesses in an unstable environment is unpredictability and limited access to complete information. Sudden changes in the economic situation, foreign policy factors, and fluctuations in consumer demand pose significant challenges for managers. That is why it is important to apply an adaptive approach to decision-making, which involves flexibility, risk analysis, and quick adjustments [18].

In order to improve the efficiency of enterprise management, an algorithm for decision-making in conditions of instability, that is shown in Figure 1.4, has been developed, which includes key stages of analysis, forecasting and implementation of management decisions [3].

Based on the approaches discussed, it can be concluded that the theoretical basis for decision-making should not be viewed as a dogma, but rather as a tool that needs to be adapted to a particular enterprise, its resources, human potential, corporate culture and external environment. Flexible application of the theory provides a deeper understanding of processes and leads to better management decisions.

Ultimately, to obtain a comprehensive and objective assessment, it is advisable to use a comprehensive model that combines several methods and allows for various aspects of decision-making, from financial and organizational to social and psychological.

In real business conditions, the choice of an appropriate valuation method depends on the nature of the decision, its scale, industry specifics of the enterprise, availability of qualitative and quantitative data. For typical economic decisions, it is advisable to use financial performance indicators, such as revenue growth, profitability, cost reduction or profitability of individual business processes [14, p. 157].

At the same time, when it comes to organizational changes that affect the management structure, communication systems, or corporate culture, qualitative parameters are key. These include the level of staff involvement, employee perception of changes, internal cooperation between departments, and the effectiveness of delegation mechanisms. In such cases, methods such as surveys, interviews, and sociometric analysis are useful.

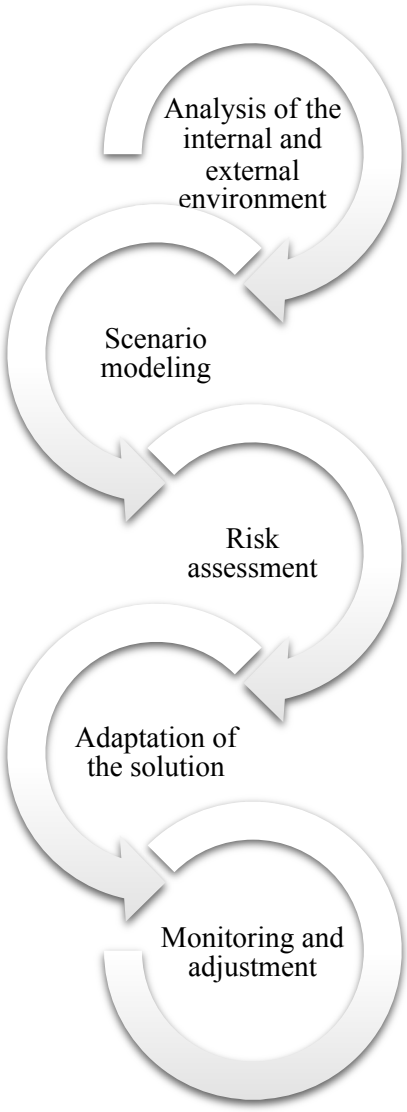

Fig. 1.4. Decision-making algorithm in conditions of instability

Source: made on the basis of [18].

It is also important to note that evaluating decisions is a continuous process that begins at the planning stage. Decision-making should include clear goal setting, which will subsequently form the basis for performance evaluation. The

implementation process should be accompanied by monitoring of intermediate results, which allows for adjustments to be made if necessary.

In today's environment, the long-term effects of management decisions are of great importance, as they may not be immediately reflected in financial performance. For example, the introduction of new technologies may initially require high costs, but over time may lead to increased efficiency, improved product quality, and increased competitiveness. Therefore, it is appropriate to use dynamic methods of analysis, such as discounted cash flow, payback period and profitability index [17, p. 89].

Assessment of the effectiveness of solutions should also take into account both internal and external risks - organizational, human resources, or production - as well as legislative changes, market fluctuations, and competitors' actions. In this context, tools such as scenario analysis, decision trees, and sensitivity analysis are useful, as they allow you to model outcomes under different conditions and develop contingency plans.

Thus, an effective assessment of decisions in modern management requires a comprehensive approach that integrates quantitative, qualitative, financial and non-financial indicators. The success of a management decision is determined not only by its profit or savings, but also by the level of enterprise stability, adaptability, improvement of management processes, and increased employee motivation.

Conclusions to Chapter 1

It is established that managerial decisions are a central element of management that integrates analytical, predictive and organizational activities to ensure the implementation of the organization's strategic and tactical goals. Their quality determines the ability of an enterprise to adapt to dynamic market conditions, increase competitiveness and ensure sustainable development.

The study showed that creating effective management solutions requires an in-depth analysis of the company's internal environment, including its resources,

organizational structure and human resources, as well as external factors such as economic, social, technological and political changes. It is important to take into account the specifics of the organization's activities, which allows developing solutions that meet its unique needs and capabilities. Providing the decision-making process with reliable and up-to-date information plays a crucial role, as it reduces uncertainty and contributes to the validity of the choice of alternatives.

It is critical to engage qualified management personnel with the necessary competencies to analyze complex situations and predict their consequences. The use of modern digital technologies, such as management information systems (ERP, CRM, BI), economic and mathematical models, risk analysis methods, and SWOT analysis, significantly increases the accuracy and efficiency of decisions, minimizing subjectivity and errors.

An effective management decision must be scientifically sound, timely and flexible to meet the challenges of a changing market environment. It should take into account the long-term strategic goals of the enterprise, ensuring not only the solution of current problems, but also the creation of prerequisites for sustainable development. In a turbulent economic environment, the ability of solutions to facilitate change management, optimize resources, and increase the competitive advantages of an organization is of particular importance.

CHAPTER 2. ANALYSIS OF THE MANAGEMENT SYSTEM AND DECISION-MAKING PROCESS AT "KUMPEL BREWERY" LLC

2.1. Analysis of the state of the brewing industry in Ukraine and trends in its development

Beer is an alcoholic beverage produced by fermentation. It is the third most popular beverage in the world after water and tea. According to the Tax Code of Ukraine, beer is classified as a carbonated foamy beverage produced by fermentation of the hopped wort with brewer's yeast and falls under heading 2203 of the Ukrainian Classification of Goods for Foreign Economic Activity [19].

Beer is characterized by its distinctive bitterness and aroma of hops, as well as its ability to form foam. The production process, known as brewing, is a complex and multi-stage process, including preparation of malt, production of wort, fermentation with yeast, maturation, filtration, and bottling.

Special barley varieties are used to produce malt. It is cleaned, sorted, disinfected and soaked to a moisture content of 43-46%. Under controlled conditions, the grains germinate, accumulating enzymes and converting starch, proteins and vitamins into soluble forms. The germinated grains are dried and the sprouts are removed to produce malt, which is aged for at least a month to complete the biochemical processes. Malt can also be made from other cereals [19].

To make wort, the malt is milled, mixed with soft water (softened in regions with hard water) and heated to initiate processes, including saccharification of starch. The wort is then boiled with hops for two hours, which adds flavor, aroma, and stability. After boiling, the hops are removed, the wort is cooled first to 60°C and then to 5-6°C and fermented with brewer's yeast for 7-9 days.

Beer maturation takes place in special tanks at a temperature of 1-2°C and can last from 3-4 to 6 months, depending on the type of beer. During this time, the beer is saturated with carbon dioxide and acquires a rich flavor. After maturation, the beer is filtered and bottled under overpressure to avoid excessive foaming. For

pasteurization, the beer is heated to 58-68°C for 20-30 minutes, although these parameters may vary depending on the technology [19].

The described process is basic, but depending on the type of beer, different modifications can be applied. In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 2.1

Table 2.1

The composition of 1 liter of beer includes

Substance.	**Type**	**Contents.**	**Everyday need**
Main substances			
Carbohydrates		30-40 g	-
Proteins		3-5 g	-
Alcohol		35-43 g	-
Carbon dioxide		4-5 g	-
Water.		840-900 g	-
Vitamins			
B1 (Thiamine)		0.03-0.04 mg	1.0-1.4 mg
B2 (riboflavin)		0.3-0.4 mg	1.2-1.6 mg
B6 (pyridoxine)		0.4-0.9 mg	1.2-1.9 mg
H (biotin)		0.005 mg	0.0-0.06 mg or 0.15 mg
Nicotinic acid		6-9 mg	13-18 mg
Folic acid		0.04-0.8 mg	0.4-0.6 mg or 0.2 mg
Pantothenic acid		0.9-1.5 mg	6 mg
Minerals			
Potassium		420-570 mg	2000 mg
Phosphorus		0.12-0.32 g	-
Sulfur		0.1-0.2 g	-
Magnesium		80-100 mg	300-400 mg
Manganese		0.16 mg	-
Copper		0.10 mg	-
Calcium		40-100 mg	1000-1200 mg or 800 mg
Silicon		0.01-0.04 g	-

Source: made on the basis of [19]

Due to the growing level of alcoholism, especially among young people, since January 2010, Ukraine has banned the consumption of alcoholic beverages, including beer, in public places such as bus stops, parks, squares and playgrounds. In some cities, such as Lviv, Ternopil and Borshchiv, the sale of beer and alcoholic beverages is prohibited after 10:00 pm. Some city councils have also banned the sale of alcohol in parks through kiosks. Alcohol and other substances contained in beer can contribute to the development of various diseases [19].

Since July 2015, in accordance with the amendments to the Tax Code of Ukraine adopted in 2014, beer has been officially classified as an alcoholic beverage. This resulted in a ban on its advertising on television and radio during daytime hours, as well as outdoor advertising. Beer production now requires certification, attestation, a certificate of conformity, and import and export licenses. New labeling requirements have been introduced, and the use of branded equipment (furniture, glasses, umbrellas) and sponsorship of sports teams is prohibited. Beer with an alcohol content of more than 8.5% is required to use excise stamps similar to those used for wine and spirits.

Approximately 90% of Ukraine's beer is produced domestically, as imported beer is more expensive and therefore less competitive. Ukrainian beer is as good as its foreign counterparts. Global demand for it is growing due to its high quality, attractive design, and a variety of varieties and brewing methods.

The shadow market in brewing is virtually non-existent, as beer is difficult to counterfeit due to its relatively low price. The volume of illegal production is estimated at only 5-8%. The largest share of the shadow market is made up of small breweries, which are often associated with restaurants, although the quality of such beer is quite high. One of the reasons for the existence of underground breweries is the high cost of production licenses [24].

One of the key challenges for the Ukrainian brewing industry is the reduction of hop acreage. Over the past 30 years, the area has decreased from 7.5 thousand hectares in 1990 to 400 hectares in 2022, i.e. 18.5 times. At present, domestic hop production meets only 20% of the needs of breweries, while the rest is imported, which increases the industry's dependence on foreign suppliers [29].

In 2021, the three key players in the Ukrainian beer market - AB InBev Efes Ukraine, Carlsberg Ukraine, and Obolon - together controlled 80% of the market. These companies remain market leaders, but financial difficulties have led to a change in their positions, as evidenced by analytical results [20].

In 2020-2023, Carlsberg Ukraine was the revenue leader in the southern Ukrainian market, reporting annual revenues in the range of UAH 8-10.8 billion. AB

InBev Efes Ukraine took second place with revenues of UAH 6.6-6.8 billion in 2020-2021. Obolon PJSC took third place with revenues of UAH 5 billion in 2020 and UAH 5.9 billion in 2021. The fourth position was taken by First Private Brewery with a turnover of UAH 1.5 billion in 2020 and UAH 1.7 billion in 2021.

The full-scale Russian invasion in 2022 significantly affected the distribution of market shares. The production facilities of AB InBev Efes Ukraine in Chernihiv, Mykolaiv and Kharkiv were damaged by shelling, which led to a temporary shift of beer production to Europe. Production at the Chernihiv brewery resumed in the fall of 2022, and at the Mykolaiv brewery in the spring of 2023 [22].

By the end of 2022, the brewing industry had partially recovered from a 50% drop in beer production in the first quarter due to the Russian invasion and the closure of several breweries [23].

Currently, the Ukrainian beer market remains in a challenging situation, primarily due to a decline in production and consumption in 2022. This situation is largely caused by the ongoing war in the country, which has worsened the socio-economic situation and reduced the purchasing power of the population.

Key trends in the Ukrainian beer market in 2022:

1. a decline in production due to the complete shutdown of enterprises in the temporarily occupied territories;
2. Decrease in beer sales due to the deterioration in living standards and temporary bans and time limits on alcohol sales;
3. a drop in craft beer consumption;
4. replacing the names of Soviet-era products with new ones or restoring traditional beer recipes;
5. expanding the geography of beer exports.

A positive trend was the resumption of operations at several companies. The Chernihiv brewery, part of AB InBev Efes Ukraine, stopped operations on February 24 and suffered significant losses over the next month. However, by the end of December 2022, the brewery had fully resumed operations. During the shutdown of production in Ukraine, Chernihivske beer was brewed in the UK, Belgium,

Germany, the Netherlands, Italy, France, Poland, Denmark, Austria, Switzerland, the US, Canada, Colombia and Brazil - a total of 14 markets. Proceeds from these activities were used to promote Ukrainian culture and support Ukrainian citizens.

After a sharp decline in 2022, the Ukrainian beer market has begun to recover. In the first quarter of 2023, the market grew by more than 60% year-on-year. Despite production cuts, brewery closures, and an oligopolistic market structure, the Ukrainian brewing industry still has potential for growth. In particular, a promising area is the development of craft breweries - small independent producers using traditional recipes - which are becoming increasingly popular in Ukraine.

Future production and sales levels will depend on the course of hostilities and the overall economic situation. It may take about two years to return to 2021 consumption levels in regions where active hostilities have ceased in 2022

The biggest threat to the Ukrainian brewing industry is negative macroeconomic trends, in particular the decline in the solvent population. Beer is not an essential commodity, so it is likely that consumption in 2023 will remain below pre-war levels. However, one of the promising areas is the development of beer exports through promotion in foreign markets [24].

According to its financial statements for 2023, the market leader AB InBev Efes Ukraine suffered significant losses of UAH 811 million on revenue of UAH 4.6 billion. In 2022, in the face of a full-scale invasion, the situation was even more critical: the company recorded losses of UAH 2.1 billion on revenue of UAH 2.2 billion. The main reason was the damage to the company's production facilities in Chernihiv, Mykolaiv and Kharkiv as a result of hostilities.

In contrast, Carlsberg Ukraine and Obolon reported impressive financial results. Each company reported a net profit of UAH 1.8 billion on annual turnover of about UAH 10 billion, the best performance in the last four years. These successes are largely attributed to the weakening of their main competitor. All four largest beer producers you can see in Figure 2.1

Meanwhile, the First Private Brewery continues to suffer losses for the fourth year in a row. In 2023, its revenue amounted to UAH 2 billion, while losses amounted to UAH 25.5 million [25].

The raw materials used in beer production, including water, come entirely from Ukraine. Water is one of the most abundant natural resources in the country, with about 800 deposits. In 2024, Obolon invested UAH 45 million in the development of two additional artesian wells to secure its raw materials. The alcohol industry also meets almost all domestic demand. Following the abolition of the state monopoly on alcohol in July 2020, the privatization of distilleries is underway. As of April 2024, 8 out of 41 distilleries remained unprivatized. Privatization promotes modernization, although changes in business models, such as the shift to bioethanol production, may disrupt the balance of the alcohol market.

Domestic beer production accounts for 99% of the market. Imports account for less than 1%, although their share increased in 2023 due to the relocation of one of the largest producers to Poland. Imports are expected to grow depending on market demand.

However, the industry faces serious challenges, including declining demand due to population decline, rising prices, power outages, logistical problems, and a lack of skilled labor [32].

Beer production in Ukraine in the first six months of 2024 reached 67.9 million dal, up 104.2% year-on-year, according to the Ukrpyvo Brewing Association. Earlier it was reported that in 2023, Ukraine produced 133.4 million dal of beer, which is 107.8% of the level of 2022. However, last year's figure was only 78.3% of the 2021 level [23].

The volume of beer production in Ukraine, excluding non-alcoholic beer, reached 140 million decaliters (1.4 billion liters) in 12 months of 2024, up 4.8% from 2023. However, this year's volume is only 82.4% of the level of 2021.

Over the past almost 40 years, the largest volume of beer brewed in Ukraine was in 2008 - 320.3 million decaliters in 12 months. The lowest figure was in 1996 - only 60.8 million decaliters [26].

More than 80% of the Ukrainian beer market is controlled by four key players: Carlsberg Ukraine, Obolon, AB InBev Efes Ukraine, and First Private Brewery. The rest of the market is occupied by local producers, mostly small breweries specializing in craft beer.

The Ukrainian beer market has an oligopolistic structure, with the three largest producers holding the major share: Carlsberg Ukraine (~30%), AB InBev Efes Ukraine (~28%), and Obolon (~22%). The fourth player is the First Private Brewery, which accounts for about 8% of the market. The rest (~12%) is made up of independent craft breweries and local producers, which are gradually increasing their share.

Fig. 2.1. The four largest beer producers in Ukraine as of 2024

Source: made on the basis of [27]

In 2019, revenues from excise taxes on brewing products to the state budget of Ukraine exceeded UAH 4.6 billion. At that time, there were 241 breweries in Ukraine, 204 of which were classified as small, with an annual production volume of up to 300,000 liters. These small breweries focused on the production of craft beer, which accounted for only about 3% of the total beer market.

As of 2019, the terms "craft beer" and "small beer producers" were not defined at the legislative level in Ukraine. Moreover, the production limit for small breweries (up to 3,000 hectoliters per year) was 66 times lower than the generally accepted

European standard, which created additional barriers to the development of this segment. Small breweries also suffered significant losses due to quarantine restrictions, which negatively affected their operations.

The further development of the Ukrainian brewing industry largely depends on the implementation of effective government policies and legislative reforms aimed at simplifying the business environment in the sector. This includes support for small breweries and harmonization of regulatory standards with European norms [28].

The craft beer market in Ukraine is characterized by a high level of competition, driven by significant intra-industry rivalry and a high risk of new players. The main sales channels for craft beer remain public catering establishments (HoReCa) and specialized stores. During the COVID-19 restrictions in 2020-2021, online sales through producers' own online stores and specialized online platforms were actively developing, although the share of such sales remains small. Most craft beer producers use diversified sales channels, but some are limited to cooperation with specialized stores. Experts note the low presence of craft beer in large retail chains, which may be due to low interest from large retailers and unfavorable terms of cooperation for small producers [30].

The craft beer market is expected to receive an additional boost from draft laws No. 5118 and No. 5119 aimed at supporting small breweries. These legislative initiatives, in particular, provide for a halving of the excise tax on beer (from UAH 2.78/l to UAH 1.39/l) starting in 2023. In addition, a category of "small beer producers" with an annual production volume of up to 20,000 hectoliters is being introduced. This allows small breweries to operate under a simplified system of license fees of UAH 30,000 per year, which is expected to strengthen their market presence and increase sales.

Taste remains a key factor when choosing beer for more than 90% of consumers. In the craft beer segment, the style of the drink is also important. The most popular craft beer styles are IPA and stout, while experimental and flavored beers are additionally popular among women [31].

Craft breweries account for only 2% of the total beer market in Ukraine. Nevertheless, the craft beer segment is attracting the attention of both small producers and large companies.

With this in mind, Kumpel Brewery LLC is not one of the four largest players, but is part of the "independent craft breweries and local producers" segment, which together account for about 12% of the market.

Recently, large breweries have shown increased interest in the craft beer segment, although it is not their core business. The big players are using craft beer as a marketing tool to strengthen their brand by introducing styles such as IPA and stout, which are traditionally associated with the craft segment. At the same time, their focus remains on mass production of classic lagers, which remain affordable and popular among a wide audience [32].

According to various sources, the most famous Ukrainian craft breweries include the following:

- *Varvar* (Kyiv) is a market leader, experimenting with varieties and technologies.
- *The Pravda Beer Theater* (Lviv) is known for its high-profile premium beers and a pub in the center.
- *Tsypa* (Kvasy, Transcarpathia) is a consistent winner of quality ratings.
- *KF Brewery* (Zaporizhzhia) is known for its wide range of products and canning since 2014.
- *White Rabbit, Andrii's Craft Brewery, Collider, Bierwelle, Brickstone, AF Brew, Bakunin, Rebrew* are also frequent participants in the ratings

Kumpel Brewery is one of the leading players in the Ukrainian craft market, actively developing, with its own infrastructure, restaurants, and product range, which puts it alongside such brands as Varvar, Pravda, and Tsypa. In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 2.2.

Recent years have been characterized by regional differences in beer consumption. The western regions, in particular Lviv and Ivano-Frankivsk, are

showing an increase in demand for craft beer, while the central regions are gravitating towards products from large producers. In the south of Ukraine, exports to Poland, Georgia, and Moldova are actively developing, with a focus on the markets of Poland, Georgia, and Moldova. Eastern regions remain stable consumers of traditional beer.

Table 2.2

Key players in the craft beer market

Player	Location	Characteristics
Varvar	Kyiv	Market leader, experimental varieties
Pravda Beer Theater	Lviv	Prestigious varieties, the center of Lviv
Tsipa	Kvasses	High quality ratings
KF Brewery	Zaporizhzhia	Wide range of products
White Rabbit, Collider, etc.	Different regions	Popular among gourmets
Kumpel	Lviv	One of the most notable: own restaurants, chain, popularity

Source: made on the basis of [22-25]

The raw material base has a significant impact on the industry. Over the past 30 years, hop production in Ukraine has decreased by 18.5 times, making breweries dependent on imports from the Czech Republic and Germany. National producers actively use domestic artesian water, which is one of the factors behind the excellent quality of Ukrainian beer. However, the lack of domestic resources poses challenges to the industry in terms of price stability.

In the first three months of 2025, Ukraine recorded a significant increase in beer production (including non-alcoholic beer with an alcohol content of up to 0.5%). According to expert estimates, the production volume reached 29.0 million dal, which is 106.9% of the volume for the same period in 2024. At the same time, over 11 months of 2024, beer production in Ukraine increased by 4.9% compared to the same period in 2023. However, despite the positive dynamics, production volumes in 2025 have not yet reached previous figures, amounting to only 85% of the figures for the first three months of 2021. The main reason for the decline in production remains disruptions in supply and distribution chains caused by the hostilities.

Exports of beer made from malt have also not returned to pre-war levels. According to the State Customs Service of Ukraine, in the first 11 months of 2024, beer exports amounted to USD 27.8 million, which is significantly lower than in 2021, which amounted to USD 42.2 million. This indicates difficulties in restoring foreign trade in beer due to military and economic difficulties.

On the international market, the brewing industry is facing new threats, in particular from US trade policy. In 2025, US President Donald imposed tariffs on beer imports, including a 25% duty on aluminum cans and beer in them, as well as a 200% duty on alcoholic beverages. These measures could have a significant impact on the European brewing industry. According to estimates, such actions could lead to the loss of up to 100,000 jobs and the closure of breweries in Europe. European brewers have already appealed to the European Commission to protect the industry from these "extreme" duties. At the same time, aluminum tariffs, which came into effect on March 12, 2025, have led to a shortage of glass bottles, prompting large producers to switch from aluminum to glass cans, making it harder for small breweries to access packaging.

An example of the active development of the segment is the initiative of Carlsberg Ukraine, which in 2025 opened a local microbrewery "Klepka" on the territory of the Lvivarnya Museum and Cultural Complex in Lviv. This brewery specializes in craft beer, demonstrates commercial success and receives positive feedback from consumers [32].

Innovative products are also appearing in Ukraine. Lviv's Pravda Brewery has introduced a beer brewed with rose petals, the brand's press service reported on Instagram. In the village of Horaivka, Khmelnytsky region, the House of Traveler estate produced the first craft beer called Pumpkin Ale Bakit, which emphasizes regional uniqueness. In Poland, Carrefour Polska has launched a line of vegetable beer, which is positioned as the first of its kind on the local market [29].

Ukrainian beer producers are actively present on international markets, in particular in Georgia, Moldova, and Armenia, where they are leading suppliers, meeting a significant portion of demand. Beer exports account for about 3% of total

production, and are expected to grow further due to the expansion of their presence in foreign markets [21].

The European market is witnessing an increase in demand for non-alcoholic beer and the expansion of craft beer production. In Ukraine, the key trends are the recovery of production volumes, the development of e-commerce, growth in sales through branded stores, and an increase in the production of non-alcoholic, gluten-free and organic beer. Consumers are increasingly choosing alternative beverages with unusual ingredients and flavors, seeking novelty and experimentation. With the growing popularity of healthy lifestyles, there is a growing demand for low-sugar and non-alcoholic beverages [32].

The global brewing market is actively developing innovative and environmentally friendly approaches.

The main audience for beer consumption in Ukraine is people aged 18 to 35. Geographical location has little impact on beer consumption, although beer is somewhat less popular in the western regions of the country due to higher demand for wine. Among alcohol consumers, men are more likely to choose beer than women, but the gender gap is less pronounced in the craft beer segment. Consumers of craft beer tend to have above-average incomes, live in large cities such as Kyiv or regional centers, and are employed in highly skilled intellectual or creative professions.

The dynamics of beer consumption in Ukraine over the last five years are shown in Figure 2.2.

According to previous studies and desk research (clearly illustrated in Figure 2.2), over the past five years, 21% of respondents reported a decrease in beer consumption, 17% reported an increase, and 24% said they began to prefer craft beer. In the European market, unlike in Ukraine, beer is more popular among people over 35, but beer brands are actively working to attract Generation Z. For this audience, the key factors of choice are eco-friendly production, brand responsibility and contribution to issues such as animal welfare, climate change and environmental pollution reduction. Brands that are active in these areas are more successful among

young European consumers. In Ukraine, such initiatives are not yet a decisive factor in attracting new customers. Instead, popular social initiatives are campaigns to support the Armed Forces of Ukraine, such as charity collections or beer-for-donation programs.

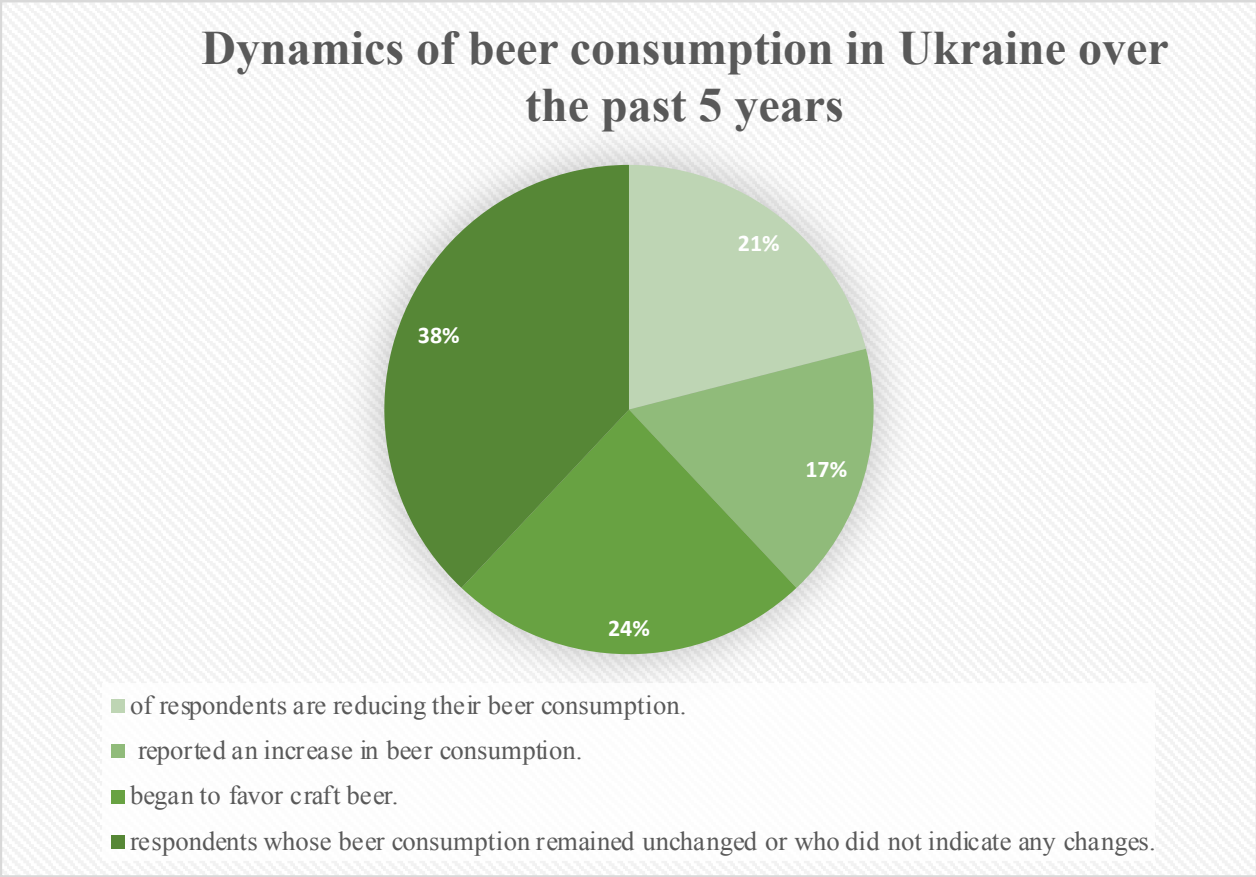

Fig. 2.2. Dynamics of beer consumption in Ukraine over the past 5 years

Source: made on the basis of [34]

Most Ukrainians consume beer at home, preferring glass bottles or metal cans. Currently, eco-friendly packaging is not a priority for consumers when choosing a drink.

The brewing industry in Ukraine is one of the key components of the food industry and is showing dynamic development, adapting to changes in consumer preferences, economic conditions and regulatory restrictions.

Current consumer trends show an increased interest in non-alcoholic beer, whose share has grown by 15% over the past two years. In addition, the market is

actively developing towards eco-friendly and organic varieties, which is in line with global trends.

A separate role is played by the craft segment, which, despite difficulties with licensing and market expansion, is gradually gaining popularity. Craft beer festivals help to promote the culture of independent brewing and increase the recognition of local brands. Currently, craft beer accounts for about 3% of the market, but the pace of its development indicates further growth.

Ukrainian breweries are also actively expanding their export opportunities by entering new markets through cooperation with European partners. Financial support programs for small producers help attract investment and develop international partnerships.

In general, the Ukrainian brewing industry, despite economic and regulatory challenges, demonstrates growth potential. The development of production technologies, changes in consumer preferences, and active promotion of local brands can ensure its stable development in the coming years. [34].

2.2. General characteristics of "Brewery Kumpel" LLC

The Kumpel Brewery LLC was founded in 2008 in Lviv by a well-known restaurateur Mark Zarkhin. The main idea of the company was to combine traditional Galician cuisine with craft brewing in the format of a restaurant-brewery. The name "Kumpel" comes from the German word Kumpel, which means "friend" or "comrade," symbolizing the concept of hospitality and friendliness that underlies the brand's philosophy.

The legal form of Kumpel Brewery LLC is a limited liability company operating in accordance with the Commercial and Civil Codes of Ukraine. The company is registered in the Unified State Register of Enterprises (EDRPOU) under the code 38172450. The main activity according to the Classifier of Economic Activities is the production of beer (11.05). The company also operates in the field of catering, providing food and beverage services in its own establishments. The

main areas of activity are the production of craft beer, restaurant business, wholesale and retail trade of its own products [35]. In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 2.3:

Table 2.3

Key stages of development

Development stage	**Event.**
2008	Opening of the first Kumpel restaurant and brewery in Lviv. This was the beginning of a new tradition of beer consumption in Ukraine and the creation of the Kumpel Group of Companies.
2012	official registration of the legal entity KUMPEL Brewery LLC on March 26, 2012 with a registered capital of UAH 3,000,000.
Production development	The company focuses on the production of unfiltered, unpasteurized beer based on original recipes by the head brewer Taras Falik, . Kumpel produces over 420 thousand liters of beer annually.
Expanding the network	Later, the Kumpel Group expanded its operations by opening other establishments, including the Café1 wine shop and the Kumpel-Tour travel agency, in addition to the Kumpel restaurant and brewery. The group operates several restaurants in Lviv.
Difficulties with licensing (2015)	a temporary suspension of production and sales due to changes in tax legislation that required small breweries to obtain an annual retail license costing UAH 500,000. The issue was resolved and production resumed.
Modern equipment	Today, the Kumpel brewery has two of its own mini-breweries. One of them produces three classic beers (Svitloe, Yantarne and the seasonal Dark 2008). The second one is located on Stryiska street (next to the restaurant). Stryiska Street (next to the Hungry Nicholas restaurant), brews classic Galician beers (Light Galician, Wheat Galician), ales (Golden, Bronze) and a full range of craft beers.

Source: made on the basis of [36]

In 2013, the company launched its own brewery in the village of Sokilnyky near Lviv. The brewery is equipped with modern equipment from the Ukrainian company ZIP Technologies and produces four main types of beer: bottom-fermented light, wheat, golden ale, and bronze ale. In addition, the company operates an experimental mini-brewery to create new recipes [36].

Taras Falyk, master brewer and driving force behind Kumpel, a pioneering craft brewery in Lviv, Ukraine, shares the story of how it all began. With a passion for quality beer and a vision to create a unique experience based on the vibrant culture of Lviv, Falyk turned a simple idea into a thriving community of beer enthusiasts.

A special feature of Kumpel Brewery LLC is the transparency of the production process: visitors can observe the brewing process directly in the restaurant, where brewing vats are part of the interior. This ensures openness of production and builds trust in the brand [37].

Today, the Kumpel chain includes several establishments in Lviv, including the flagship restaurant on Vynnychenka Street, as well as other themed restaurants. The company actively develops gastronomic tourism, organizes excursions to the brewery, and sells branded souvenirs [38].

Since its foundation, the company has been actively developing, expanding its product range and sales markets. The company pays special attention to innovations in brewing, constantly experimenting with new beers, both according to traditional recipes and taking into account modern global trends. "Kumpel regularly participates in craft beer festivals in Ukraine and abroad, receiving numerous awards [36].

The company also has a strong social component: it supports local initiatives and cultural events in Lviv, participates in charity events, and promotes local traditions through gastronomic culture. Environmental responsibility is also an important part of the company's strategy: energy efficiency measures, waste sorting, and the use of reusable packaging are being implemented [37].

Kumpel Brewery LLC is a member of regional logistics networks, selling its products through its own establishments, distributors, supermarkets, and specialty stores. As for international activities, the company exports small batches of beer to countries such as Poland and Germany, positioning itself as a producer of "gastronomic" craft beer with a Lviv identity [38]. In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 2.4.

Kumpel's unfiltered and unpasteurized beer is brewed at two mini-breweries in Lviv. The process is managed by brewer Taras Falyk, who also creates unique recipes based on German malt of various varieties and popular types of hops.

Table 2.4

The product range of the Kumpel brewery

Type of beer	Description
Bronze ale	Kumpel's favorite dark ale is now available in bottles. This rich, chestnut-colored ale surprises with a deep caramel aroma, complemented by notes of fruit, berries and the coveted crust of black bread. It goes perfectly with ribs, most meat dishes and will brighten up the evening both on weekdays and weekends for true connoisseurs of taste.
Citra APA	Kumpel Citra APA is your American pale ale that combines citrus flavors with a subtle caramel hint and pronounced bitterness, as befits a true Lviv batiar. It goes perfectly with grilled meats, meat platters, filet mignon and burgers.
Imperial IPA	Imperial IPA 120 is Kumpel's strongest friend, a strong and fierce ale with an intense hop aroma, malty flavor and strong bitterness. Created for the most epic gatherings with your closest friends. It will complement the traditional Galician table with bacon, Borodino bread, meat dishes and even stuffed cabbage.
Western IPA	Western IPA (West-Coast India Pale Ale) is a well-hopped, moderately strong pale ale with a floral aroma and a pronounced malt flavor that gives a balanced bitterness.
Hazy IPA	This beer has a bright and rich taste, where mild bitterness is perfectly balanced with the lush aroma of ripe grapes and exotic fruits. The hop bouquet, reminiscent of white wine and the tropics, is complemented by a soft malt note and delicate bitterness, making it unforgettable.
Golden ale	Kumpel's favorite pale ale is now in bottles. Known as "Gozer" in the Dutch and Belgian traditions, this fun companion is brewed in the Belgian style, combining a light floral aroma with notes of malt baguette. Fresh, with a moderate bitterness, it goes well with any beer snacks, potatoes, schnitzel and casual gatherings with friends.
Amber ale	Amber Ale is a copper-colored beer with a toasted bread aroma and a moderately sweet taste.
Hazy IPA #3	Like its sister beer, this beer has a bright, rich flavor with a mild bitterness balanced by the aromas of ripe grapes and exotic fruits. The hop bouquet, reminiscent of white wine and tropical notes, is complemented by a soft malt tint and subtle bitterness, creating an unforgettable experience.
Porter (PET)	Kumpel's Porter is a dark chestnut beer with a deep, rich flavor with notes of coffee, prunes, raisins and caramel. Aged for four months, it has a dry finish with a pronounced bitterness. It goes well with chocolate desserts, grilled ribs and steaks.
APA mosaic	Mosaic APA is a guy who knows how to relax, instantly transporting you to summer and the seaside. Infused with Mosaic hops, it carries aromas of pine, citrus, herbs, tropical and stone fruit. It goes well with appetizers, grilled carp and ribs.

Continuation of the table 2.4

Light beer	Light Galician is your best friend both in the scorching heat and in the Lviv rain. A light, drinkable beer with a pleasant malt flavor, suitable for any occasion or celebration. It complements meat dishes, burgers, cheese balls, potato chips and pates.
Wheat beer	Kumpel wheat beer is like your best friend, with whom you can sit and talk about work, the future of Ukraine, or a charming neighbor. Light, not bitter, and refreshing, this golden-hued beer resembles endless wheat fields at sunset. It goes well with salads, chicken appetizers, jerky, mussels and even fruit and berry desserts.

Source: made on the basis of [35]

Kumpel LLC Brewery uses a linear-functional management model that combines a vertical hierarchy of subordination with a horizontal distribution of functions between specialized units. The company's corporate culture is based on the principles of quality, tradition, innovation and teamwork. The positive micro-environment fosters high employee loyalty, a stable level of service and the creation of a unique customer experience.

The competitive advantage of Kumpel Brewery LLC lies in the combination of its own beer production and gastronomic component, which allows it to create a unique offer for consumers. Direct contact with customers through its own restaurants not only ensures product quality control, but also allows it to respond quickly to consumer preferences and changes in the market. The company also takes an active part in gastronomic festivals, cooperates with travel companies and promotes its brand through social networks. The company's corporate culture is based on the principles of quality, tradition, innovation and teamwork. The positive micro-environment fosters high employee loyalty, a stable level of service and the creation of a unique customer experience. The general organizational characteristics of an enterprise provide an initial idea of its scale, specialization, and operating conditions in the market environment. The organizational structure of Kumpel Brewery LLC is shown in Fig. 2.3.

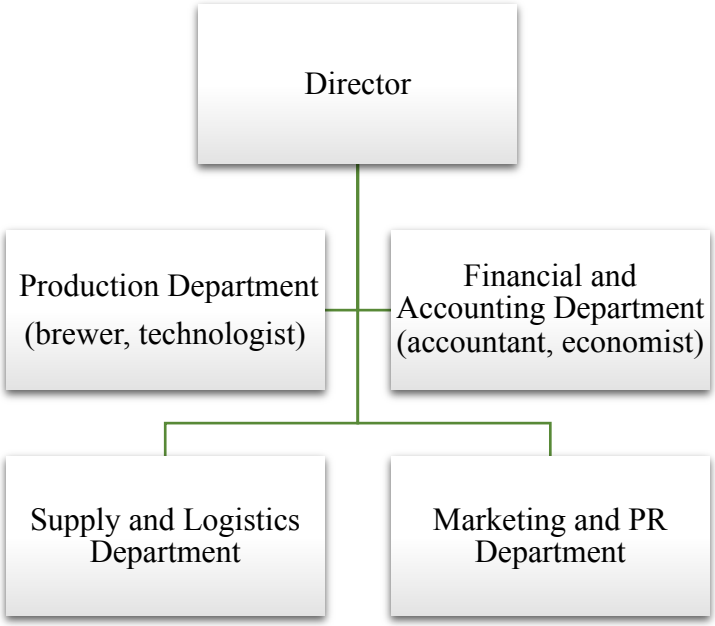

Fig. 2.3. Organizational and management structure of Kumpel-Brewery LLC

Source: based on data from Kumpel Brewery

The organizational management structure of Kumpel Brewery LLC is a key element that determines the effectiveness of coordination between departments and the implementation of the company's strategic goals. You can see it in Figure 2.3, that presents diagram of structure of Kumpel-Brewery LLC. Taking into account the specifics of the business (beer production and restaurant business) and the size of the company (a small enterprise with approximately 12-14 employees), the company uses a line-functional structure or its elements.

Based on the data from the financial statements of a small enterprise (Forms No. 1 and No. 2) for 2024, an extended analysis of key economic indicators was conducted. The financial statements of Kumpel Brewery LLC for 2022-2024 were used to analyze the financial and economic activities of the company. The main indicators of the Balance Sheet and the Income Statement, as well as the ratios calculated on their basis, allow us to assess the dynamics of the company's property status, financial results, liquidity and financial stability. In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 2.5:

Table 2.5

Dynamics of Key Financial Indicators of the Enterprise, ths. UAH

Indicator	2022	2023	2024	Absolute deviation (2024–2023)	Relative deviation (2024/2023), %	Absolute deviation (2024–2022)	Relative deviation (2024/2022), %
Non-current assets	6698,3	6149,4	6127,9	–21,5	–0,35	–570,4	–8,52
Current assets	5474,8	4805,7	5958,6	+1152,9	+24,0	+483,8	+8,84
Balance sheet total (Assets)	12173,1	10955,1	12086,5	+1131,4	+10,33	–86,6	–0,71
Equity	4209,7	4299,4	3975,3	–324,1	–7,54	–234,4	–5,57
Long-term liabilities and provisions	150,1	131,6	145,7	+14,1	+10,71	–4,4	–2,93
Current liabilities	7813,3	6524,1	7965,5	+1441,4	+22,09	+152,2	+1,95
Net revenue from product sales	13147,8	13110,1	12135,5	–974,6	–7,43	–1012,3	–7,70
Total income	13147,8	13124,8	12136,2	–988,6	–7,53	–1011,6	–7,69
Cost of goods sold	9751,2	10385,9	9303,7	–1082,2	–10,42	–447,5	–4,59
Other operating expenses	2640,8	2212	3121,7	+909,7	+41,13	+480,9	+18,21
Total expenses	12392	12597,9	12425,4	–172,5	–1,37	+33,4	+0,27
Profit (loss) before taxation	755,8	526,9	-289,2	–816,1	–154,91	–1045,0	–138,29
Income tax	136	131,2	121,6	–9,6	–7,32	–14,4	–10,59
Net profit (loss)	619,8	395,7	-410,8	–806.5	–203,83	–1030,6	–166,29

Source: calculated based on data from Kumpel Brewery

As shown in Table 2.5, the total value of the company's assets and liabilities remained almost unchanged over the reporting period (a decrease of 0.7% in 2024 compared to 2022), indicating relative stability in the scale of operations. A slight decrease in non-current assets (by 8.5% in 2024 compared to 2022) may indicate depreciation of fixed assets or the absence of significant investments in long-term assets.

The dynamics of current assets were mixed: after a decline in 2023, a significant increase occurred in 2024 (by 8.8% compared to 2022), which may be related to changes in inventories, receivables, or cash flows and requires further analysis. Equity shows a downward trend (a decrease of 5.6% in 2024 compared to 2022), which is a negative indicator reflecting a decline in financial stability and increased dependence on external financing.

The decrease in equity in 2024 was caused by the recorded net loss. The company's current liabilities increased by 1.9% in 2024 compared to 2022, which could potentially put additional pressure on liquidity. Net revenue showed a negative trend, declining by 7.8% in 2024 compared to 2022, which may be due to reduced sales volumes, price fluctuations, or increased market competition.

The cost of goods sold decreased by 4.6% during the period, which is a positive indicator if related to production optimization rather than a reduction in output. It is worth noting that the cost increased in 2023, which likely affected profitability. Other operating expenses increased significantly (by 18.2% in 2024 compared to 2022), possibly due to higher administrative, selling, or indirect costs, and became one of the key drivers of the net loss.

The most critical issue is the shift from profit in 2022–2023 (UAH 619.8 thousand and UAH 395.7 thousand, respectively) to a net loss of UAH 410.8 thousand in 2024, indicating a decline in operational efficiency primarily due to reduced revenue and increased operating expenses.

In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 2.6.

Table 2.6

Financial ratios of Kumpel Brewery LLC for 2022-2024

Indicator	**2022**	**2023**	**2024**	**Deviation 2024/2022 ± ±**	**Deviation 2024/2023 ± ±**
Non-current assets	6698,3	6149,4	6127,9	-570,4	-21,5
Current assets	5474,8	4805,7	5958,6	+483,8	+1152,9
Equity capital	4209,7	4299,4	3975,3	-234,4	-324,1
Long-term liabilities	150,1	131,6	145,7	-4,4	+14,1
Current liabilities	7813,3	6524,1	7965,5	+152,2	+1441,4
Net revenue from sales of products	13147,8	13110,1	12135,5	-1012,3	-974,6
Cost of goods sold	9751,2	10385,9	9303,7	-447,5	-1082,2
Other operating expenses	2640,8	2212,0	3121,7	+480,9	+909,7
Gross profit	3396,6	2724,2	2831,8	-564,8	+107,6
Profit before taxation	755,8	526,9	-289,2	-1045,0	-816,1
Income tax	-136,0	-131,2	-121,6	+14,4	+9,6
Net income (loss)	**619,8**	**395,7**	**-410,8**	**-1030,6**	**-806,5**

Source: calculated based on data from Kumpel Brewery

As shown in Table 2.6, the financial position of Kumpel Brewery LLC deteriorated in 2024 compared to previous years. The most significant issue is the transition from profitability to a loss in 2024, which requires immediate corrective actions. The company demonstrates low liquidity, as the current ratio is well below the optimal level, signaling possible challenges in meeting short-term obligations.

Financial stability also weakened: the financial independence ratio reflects a strong dependence on external funding, which increases financial risks and undermines resilience to market fluctuations. The simultaneous decline in revenues and growth in operating expenses led to a negative financial result, indicating reduced operational efficiency.

To address the current situation, the company should implement a strategy aimed at increasing net income—for instance, through market expansion, product range optimization, or revised pricing policies—and focus on significantly reducing operating costs. It is also essential to analyze the composition of current assets and liabilities to enhance liquidity indicators. Such trends suggest that the enterprise has failed to maintain operational efficiency in the face of internal and external

challenges. The deteriorating return on assets and equity further emphasize systemic weaknesses in strategic financial planning and performance monitoring. A detailed summary of the key financial and operational indicators supporting this assessment is presented in Table 2.7.

Table 2.7

Key performance indicators of Kumpel Brewery LLC

№	Indicator.	Unit of measurement	2023	2024	Absolute deviation ± ±	Relative deviation, %.
1	Net revenue from sales of products	thousand UAH	13110,1	12135,5	-974,6	-7,43
2	Cost of goods sold	thousand UAH	10385,9	9303,7	-1082,2	-10,41
3	Total costs	thousand UAH	12597,9	12425,4	-172,5	-1,37
4	Financial result from operating activities	thousand UAH	526,9	-289,2	-816,1	-
5	Other operating income	thousand UAH	14,7	0,7	-14,0	-95,24
6	Other operating expenses	thousand UAH	2212,0	3121,7	+909,7	+41,13
7	Profit from sales	thousand UAH	4724,2	-168,2	-4892,4	-
8	Net financial result	thousand UAH	395,7	-410,8	-806,5	-
9	Average annual value of assets	thousand UAH	11564,1	11520,8	-43,3	-0,37
11	Average annual cost of fixed assets	thousand UAH	6187,8	6008,9	-178,9	-2,89
12	Average number of employees	persons	13	13	0,0	0,00
13	Expenses per UAH of revenue	kopecks/hryvnia	96,1	102,4	+6,3	+6,56
14	Return on equity	UAH	2,12	2,02	-0,10	-4,72
15	Labor productivity	thousand UAH/person	1008,5	933,5	-75,0	-7,44
16	Product profitability	%	37,5	-1,4	-	-
17	Profitability of operating activities	%	3,02	-3,39	-	-
18	Return on assets	%	3,42	-3,57	-	-
19	Return on equity	%	9,30	-9,93	-	-

Source: calculated by the author based on the financial statements of Kumpel Brewery LLC

The analysis of the performance indicators of Kumpel Brewery LLC for 2023-2024 leads to the conclusion that the company's financial results have deteriorated. In particular, there is a decrease in net income by 7.43% and an increase in operating expenses by more than UAH 900 thousand. This led to a transition from profitability in 2023 (UAH 395.7 thousand) to unprofitability in 2024 (-UAH 410.8 thousand). Particularly alarming is the decrease in profit from sales by UAH 4,892.4 thousand, which indicates a critical problem of commercial performance.

At the same time, a 10.41% reduction in the cost of goods sold is a positive development, which may be the result of more efficient use of resources or a decrease in production volumes. However, this effect did not compensate for the overall decline in financial stability. These results confirm the need for a comprehensive improvement of the management decision-making process to stabilize the company's operations and restore profitability. Given the limited scope of operations, Kumpel Brewery LLC primarily serves the regional segment of the beer market, with minimal integration into international trade. Its distribution is largely confined to local retail channels and affiliated restaurants, which limits its ability to scale revenue and diversify risks across broader markets. This narrow market presence increases the company’s vulnerability to domestic economic instability and shifts in consumer demand.

Despite partial optimization of production costs in 2024, the overall financial situation of the enterprise remains unsatisfactory. The comparative analysis of financial and operational indicators for 2023 and 2024 reveals a downward trend in revenue generation, accompanied by a significant increase in operating expenses. Moreover, profitability indicators have turned negative, indicating a loss-making year and ineffective cost control.

2.3 Analyzing the process of management decision-making at the enterprise: problems and potential for improvement

The process of making managerial decisions at an enterprise is one of the key management functions that determines not only the current activities of a business entity, but also its strategic sustainability, adaptability to changes in the external environment, competitiveness and ability to innovate. In the conditions of the modern Ukrainian market, which is characterized by instability, a high degree of uncertainty and limited resources, management decisions should be made taking into account all internal and external factors, the impact of which can be both positive and risky [40].

The object of study in this paper is Kumpel Brewery LLC, a small enterprise that produces and sells craft beer in the city of Lviv. The company operates in the small business segment, has a relatively simple organizational structure and employs *13 full-time employees*, of whom *the director and 4 department heads* perform managerial functions, and the remaining 8 perform operational tasks related to production, customer service, logistics, and accounting.

Given this structure, the peculiarities of management decision-making at the enterprise differ from similar processes in large companies. In particular, there is no division into middle and lower management, no specialized analytical or strategic units, and no internal auditors, financial analysts, IT managers or data security officers. As a result, decision-making is more direct, informal, often intuitive, and based largely on the manager's practical experience or interpersonal agreements within the team.

Based on the results of the study of internal documents, observations of management meetings, and interviews with the company's director, a number of systemic problems were identified that slow down the process of making effective decisions and may have a long-term negative impact on the activities of Kumpel Brewery LLC. Below is a generalized description of these problems with examples.

*1. Lack of a regulated decision-making procedure***.** The company has not approved any internal regulations that would define the procedure, stages or participants of the management decision-making process. Any actions that go beyond the standard daily production process (e.g., changing the supplier of raw materials, updating production equipment, launching an advertising campaign, participating in festivals or other marketing initiatives) are implemented based on the results of oral discussions between the director and the responsible department head. As a result, decisions may be insufficiently substantiated, and there is no mechanism for recording and analyzing the management steps taken.

2. Dominance of one person in decision-making. Due to the centralized management structure, all strategic and financial decisions are actually made exclusively by the director. This approach, although it allows for a faster response to changing circumstances, also increases the risks of subjectivity, overloading the director and lack of delegation of authority. In other words, in the absence of the director or if he or she is overburdened, important decisions may be postponed, which directly affects the company's efficiency.

3. Lack of tools for analyzing the effectiveness of management decisions. As of the time of the study, the company did not use any quantitative or qualitative indicators to assess the effectiveness of decisions. For example, it is not assessed how effective the change in marketing approach was, whether participation in fairs was justified, whether it was economically feasible to update the menu in HoReCa establishments, etc. This situation leads to the repetition of the same mistakes, as there is no mechanism for learning from previous experience.

4. Insufficient interaction between departments. Due to the small number of employees, communication in the company is carried out mainly in person. On the one hand, this creates convenience, but on the other hand, it limits the possibility of coordination when some employees are on the road or in production workshops.

The lack of an electronic internal communication channel (e.g., internal chat or CRM) makes it difficult to coordinate operational decisions between production, logistics, and sales.

5. Lack of planning and forecasting. The company does not have a formalized strategic development plan. The main actions are determined on an ad hoc basis, depending on available resources, seasonality or external circumstances. For example, purchases of raw materials are made not on the basis of planned needs, but on an "after-the-fact" basis, which leads to disruptions in production rhythm or cost overruns.

6. High level of management expenses. According to the financial statements for 2024, the company incurred a net loss of UAH 410.8 thousand, with about UAH 350 thousand in management expenses, among which *penalties for violation of licensing conditions took* a significant place. This indicates a lack of internal control over compliance with legal requirements, untimely identification of risks and managerial negligence.

Thus, the generalized analysis of the decision-making process at the enterprise leads to the conclusion that Kumpel Brewery LLC currently operates mainly due to the personal experience of the manager, traditional approaches to management and informal exchange of information between employees. However, in the context of high competition, limited sales market and economic instability, this approach is insufficient to ensure stable operation. This creates the need to formalize, improve and optimize management processes adapted to the conditions of a small enterprise.

Despite a number of identified problems, Kumpel Brewery LLC has significant internal potential to optimize the management decision-making process. One of the main advantages of the company is its compact structure, close communication between all participants, and the relative flexibility of the management system, which allows for the rapid implementation of new practices without complicated approvals or approvals in several instances. Unlike large companies, where the implementation of changes requires lengthy approval processes, at Kumpel Brewery LLC, it is enough for the director to approve with the heads of functional departments, which greatly simplifies the process of introducing new initiatives. This factor is an important advantage that should be used in the process of improving management.

Given the current state of affairs, as well as the actual human and financial resources, there are three main areas for improving the decision-making system:

1. *Process formalization* - establishing clear rules, stages, and responsible persons for making management decisions.
2. *Operationalization of management actions* - introduction of basic planning, evaluation and monitoring tools.
3. *Digitalization of processes* is the implementation of simple technological solutions that do not require large investments but increase transparency and control.

All the proposed actions were chosen taking into account the limited resources of the enterprise, as well as to minimize costs while maximizing practical benefits. They can be implemented without involving external consultants or expensive software products. In the course of analyzing the management activities of Kumpel Brewery LLC, it was found that the key factor hindering the development of the enterprise is the lack of a formalized model of management decisions.

In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 2.8.

Table 2.8

SWOT-analysis of small enterprise "Brewery Kumpel" LLC

Strengths	**Weaknesses**
High quality products due to the use of natural ingredients	Excessive centralization of management functions in one hand
Local brand awareness and positive reputation among consumers	Limited financial resources to expand production
Flexibility in making management decisions	Insufficient level of strategic planning
Easy communication in a small team	Dependence on a limited number of suppliers
Ability to quickly adapt to changes	Low level of automation of management processes
Features	**Threats**
Expansion of the craft beer market in the Lviv region	Increased competition from large beer producers
Development of online sales and delivery	Changes in tax or licensing regulations
Participation in gastronomic festivals and events	Rising raw material and energy prices
Cooperation with HoReCa establishments for constant sales	Falling purchasing power of the population

Source: compiled by the author based on the analysis of the company's activities and data from the website

Analysis of the SWOT matrix:

The company's strengths, such as flexibility and high product quality, allow it to quickly adapt to market changes. At the same time, weaknesses such as centralized management and lack of strategic planning create barriers to scaling. Opportunities to expand its presence in the local market and participate in festivals can be used to increase brand awareness, while threats such as competition and legislative changes require careful monitoring and adaptation of management decisions. The current decision-making practice is based mainly on intuition, the manager's previous experience and personal communications between team members. This situation is typical for small businesses, but in the face of increased competition, rising external risks and internal costs, this approach is losing its effectiveness. An analysis of practical cases that took place at the enterprise in 2023-2024 shows that there are no mechanisms for evaluating alternatives before making important decisions. This reduces the quality of strategic planning and makes it difficult to adapt to market changes.

In addition, the situation with fines for violations of licensing laws indicates a low level of legal support for management decisions, which is especially critical for companies with limited budgets. The problems of management decisions at the enterprise and directions of Brewery Kumpel LLC are presented in Table 2.9.

Table 2.9

Problems of management decisions at the enterprise and directions of their solution

Problem identified	Potential solution	Expected result
Lack of regulations	Monthly management meetings with minutes	Formalization of decision-making
Lack of evaluation of decisions	KPI system	Monitoring the effectiveness of management actions
Insufficient communication	CRM system	Streamlining information exchange
Dependence on one person	Delegation + employee training	Increase management flexibility
Risks of fines	Checklists and instructions	Improving legal discipline

Source: Author's calculations based on forecasts of cost reduction, avoidance of fines, and efficiency gains.

The analysis has confirmed that the company has all the basic prerequisites for the transition to a qualitatively new level of management. The simplicity of the organizational structure, employees' readiness for change, basic digital skills, and experience in participating in external initiatives create a favorable environment for implementing improvements.

Thus, if the proposed measures are implemented, the management decision-making process at Kumpel Brewery LLC can become more structured, responsible and efficient, which in turn will not only avoid managerial mistakes but also lay the groundwork for the long-term sustainable development of the enterprise.

Conclusions to Chapter 2

The Ukrainian beer market is highly competitive and has an oligopolistic structure, with over 80% of the market controlled by four key players: Carlsberg Ukraine, Obolon PJSC, AB InBev Efes Ukraine and First Private Brewery. Kumpel Brewery LLC belongs to the segment of independent craft breweries and local producers, which together account for about 12% of the market. The industry is facing challenges such as a reduction in hop acreage (only 20% of the demand is met by domestic production), decreasing demand due to population decline, rising prices, energy supply disruptions, and a lack of skilled labor. However, there has been a recovery in production (up 7.8% in 2023 compared to 2022), the development of e-commerce and growth in sales through branded stores.

Kumpel Brewery LLC produces more than 420 thousand liters of unfiltered and unpasteurized beer annually at two mini-breweries in Lviv. The company applies a line-functional management model, has a compact structure and close communication between its divisions. The analysis of financial and economic activities for 2022-2024 revealed a negative trend in 2024. Net sales revenue decreased by 7.43% compared to 2023, and the company incurred a net loss of UAH 410.8 thousand. The current liquidity ratio (0.75 in 2024) and the financial independence ratio (0.33 in 2024) are below the optimal levels, indicating low

liquidity and high dependence on borrowed capital. Return on sales, return on assets, and return on equity are negative in 2024.

The problems of management activities at the enterprise include: the lack of a regulated decision-making procedure, the dominance of the director in making all strategic and financial decisions, the lack of tools for analyzing the effectiveness of management decisions, insufficient interaction between departments due to the lack of a centralized electronic communication channel, the lack of formalized strategic planning and forecasting, as well as a high level of management costs, including significant penalties for violation of the law.

Despite the identified challenges, Kumpel Brewery LLC has significant internal potential for optimization due to its compact structure, flexible management system and close communication. The main areas of improvement include process formalization, operationalization of management actions, and digitalization of processes, which can be implemented without significant investment. The SWOT analysis confirms that the strengths (high quality products, local recognition) and opportunities (expansion of the craft beer market, online sales) can be used to overcome weaknesses (centralization, limited resources) and threats (competition, changes in legislation). Thus, the need to improve the management decision-making system is justified and has significant potential to improve the financial condition and competitiveness of Kumpel Brewery LLC.

CHAPTER 3. IMPROVEMENT OF THE MANAGEMENT DECISION-MAKING PROCESS AT "KUMPEL BREWERY" LLC.

3.1. Program for improving management decisions at the enterprise

The results of the preliminary analysis of the management system of Kumpel Brewery LLC showed a number of problems that negatively affect the quality, speed and validity of management decisions. The key problems identified include the lack of formalized decision-making procedures, the dominance of one person in strategic decision-making, a lack of analytical tools, weak interdepartmental cooperation, and high management costs. These factors, combined with limited financial resources and a small number of staff (only 13 people), create a need for a special program aimed at improving the efficiency of management decisions.

The program includes five interrelated areas that address the identified problems. Each of these areas is not autonomous; they complement each other, forming a single management model that combines formalization, operational efficiency, digital support, analytical support, and legal responsibility.

The first area of the program concerns the formalization of the management decision-making process. Today, all important decisions at the company are made orally, usually during short meetings or spontaneous discussions between the director and the head of the relevant department. This approach, while convenient in small teams, creates serious risks of information loss, misunderstandings about responsibility, and difficulties in subsequent analysis of the effectiveness of actions. The lack of written documentation of decisions means that is unable to track the progress of management initiatives and adjust them if necessary [41].

To address this problem, it is proposed to introduce regular monthly management meetings with a record of the main issues discussed, decisions made, as well as responsible persons and deadlines. Meetings should be held in the format of short 30-40-minute meetings with the participation of the director and heads of all functional areas: production, sales, accounting and administrative support. To

record decisions, it is suggested to use a spreadsheet in a cloud service (e.g., Google Sheets), which will allow for shared access to relevant information and prompt data updates.

The second area of the program is the introduction of a simplified system for assessing the effectiveness of management decisions. According to the study, the company does not have any mechanisms or tools that would allow it to quantify or qualitatively assess the results of its decisions. As a result, it is impossible to identify ineffective or erroneous management actions, which leads to the repetition of the same mistakes and waste of resources [42].

Implementation of a system of key performance indicators (KPIs) in a simplified format allows you to control the main processes without the need to involve individual analysts or complex software. For each of the heads of functional departments, 2-3 key indicators are determined that reflect the effectiveness of their activities. For example, for a production manager, this may include the percentage of production plan fulfillment, the frequency of technical failures, and the level of raw material utilization. For the sales department, it is the dynamics of sales volumes, the share of repeat orders, and the average check. For an accountant - timeliness of reporting, compliance with budgetary limits, accuracy of accounting. An administrative manager can be evaluated by the efficiency of document flow, the quality of interaction with suppliers, and the timing of administrative tasks [43].

These indicators should be calculated on a monthly basis based on the data provided by the departments, and the results should be entered into the same spreadsheet used to record management decisions. This creates a single tool for monitoring management processes at the enterprise, which is accessible to all stakeholders and allows you to track the dynamics of efficiency over time [45].

It is worth noting that such a system not only helps to identify strengths or weaknesses in the work of managers, but also motivates them to improve their results. In addition, analyzing the dynamics of KPIs allows the director to intervene in problematic situations in a timely manner, before they escalate, which is

especially important in an unstable market environment and limited personnel replacement.

The next, third area of the program to improve management decisions is the introduction of basic digital support for internal communication and interaction between employees. Despite being small in scale, the company still faces communication difficulties, especially when employees are on the road, on deliveries, or working in the production hall. The absence of a centralized communication channel results in delays in operational decision-making, duplication of functions, or loss of important information [40].

To solve this problem, it is suggested to install a free cloud-based CRM system or, at least, an online task management service (for example, Trello, Google Tasks, or Bitrix24 in a free plan). Such tools allow you to maintain a customer base, record requests, assign tasks to employees, and monitor the status of their implementation. The main advantage is that these platforms do not require any implementation or maintenance costs - all data is stored in the cloud, and the interface is accessible even to users without technical experience.

The financial statements of Kumpel Brewery LLC for 2024 (Form No. 2-m) indicate the presence of critical problems in management activities that led to a *net loss of UAH 410.8 thousand.* The main cost items were cost of goods sold (UAH 9303.7 thousand) and other operating expenses (UAH 3121.7 thousand). The latter include, in particular, administrative expenses, maintenance costs, penalties and losses from inefficient management decisions.

Given this result, there is an objective need to review management approaches. The existing level of losses and expenses confirms that the company does not have an internal system of control over management decisions, which, in the context of economic instability, is critically dangerous for its further functioning.

The purpose of the proposed program is to minimize management risks, reduce costs and improve the quality of decisions made, which should ensure the transition from intuitive management to structured, reasonable and responsible management. The program is designed with the following factors in mind:

- small number of employees (13 people, of whom only 5 are managers);
- simplicity of the organizational structure;
- Lack of specialized IT or analytical departments;
- limited financial resources (the company has no profit, no bank loans).

Area 1: Formalization of management decisions

In 2024, the company did not have a documented decision-making procedure. Any strategic or atypical decision, such as upgrading equipment, participating in fairs, or changing a supplier, was made orally by the director or in an informal conversation with the head of the relevant department. This resulted in, among other things, in the imposition of penalties, which were included in "other operating expenses" and had a significant impact on the financial result.

The proposed solution is to introduce monthly management meetings, where available:

- record a list of decisions;
- determine the responsible executor;
- set deadlines for execution;
- to be monitored next month.

Minutes of such meetings are recommended to be kept in the form of a shared spreadsheet (e.g., Google Sheets) accessible to managers.

The expected result is the avoidance of duplication of actions, increased responsibility, and a basis for further analysis of decisions.

Area 2: Implementation of KPIs and performance evaluation

According to the report, the drop in net income from UAH 13,110.1 thousand (2023) to UAH 12,135.5 thousand (2024) occurred against the background of an increase in other operating expenses, which indicates not only a change in the market situation but also the ineffectiveness of the implemented decisions in 2024. The company does not evaluate the effectiveness of management actions, and does not use even a basic set of performance indicators for departments.

It is proposed to introduce a system of simple KPIs that will be recorded on a monthly basis in Table 3.1:

Table 3.1

An example of simplified KPIs for Kumpel Brewery LLC

Department	Indicator	Unit of measurement
Production	Fulfillment of the production plan	%
	Raw material consumption per 1 liter of beer	kg/l
Sales	Sales volume	thousand UAH
	Share of repeat orders	%
Accounting	Accuracy of reporting	Number of fixes/month.
	Timeliness of payments	Number of delinquencies/month.
Administration	Control of document flow	% of completed tasks

Source: Author's calculations based on forecasts of cost reduction, avoidance of fines, and efficiency gains.

These indicators will help identify "weaknesses" in management and simplify the assessment of the effectiveness of both current and strategic decisions.

Area 3: Implementation of digital tools

The financial report shows that the structure of liabilities as of the end of 2024 includes UAH 6,905.9 thousand of other current liabilities, including accounts receivable and payable, operating payments, etc. Part of this debt may have arisen due to the lack of a clear system of accounting for orders, contacts, payments, and responsibilities between employees.

The company is offered to implement a free CRM system (Bitrix24, Zoho CRM) or at least Google Workspace with Trello for:

- fixing orders;
- Formation of tasks;
- maintaining a database of clients and contacts;
- control over the execution of tasks.

These tools:

- work in the cloud;
- do not require investment;
- do not require software installation;
- are available for employees with basic digital skills.

Expected effect: reduction of errors in communication, clear control of operations, avoidance of delays in working with contractors, and increased speed of response to orders.

Area 4: Internal analytical support

One of the problems identified during the analysis of the management activities of Kumpel Brewery LLC is the absence of a person or unit responsible for the systematic collection, processing and interpretation of management information.

The 2024 report shows that management decisions were not accompanied by calculations of the expected effect, a comparison of costs and benefits, or an analysis of alternatives. As a result, despite revenues of more than UAH 12 million, the company suffered a loss of almost half a million hryvnias, which indicates a lack of effective analytical support.

Given the lack of resources to hire a professional analyst, it is proposed to *delegate the function of internal management analysis to one of the existing employees*, such as an accountant.

The main tasks of such an "internal analyst" should be:

- monthly updates of tables with performance indicators;
- preparation of brief reports on the dynamics of expenses and income;
- detection of deviations from the planned indicators;
- Preparing graphs and charts in Google Sheets or Excel.

To perform their functions effectively, employees should take free analytics training (online courses on Prometheus, Coursera, etc., lasting 10-15 hours). This will help to improve the quality of analytical support at the company without financial investment.

To evaluate the changes implemented, you can use the management efficiency ratio (MER), which is calculated using the formula:

$$KYE = \frac{E_p - \mathrm{B}_f}{B_{mgr}} \tag{3.1}$$

Where:

- E_p- Expected economic effect (profit, savings);
- B_f- actual losses (due to erroneous decisions);
- B_{mgr}- costs of implementing a management decision.

When $KYE > 1$ *- a management decision is considered economically feasible.*

Area 5: Ensuring legal discipline

The situation with the imposition of fines in 2024 was particularly threatening for the company. As can be seen from the financial report (line "Other operating expenses" - UAH 3,121.7 thousand), more than UAH 350 thousand were related to fines and sanctions for violations of tax and licensing legislation. This amount is more than 11% of net income for the year and indicates serious managerial negligence in the legal sphere.

To prevent the recurrence of such cases, it is advisable to develop and implement a set of internal legal instruments:

1. *A checklist of legal obligations* - tax reports, license fees, insurance premiums, with exact dates of submission.
2. *Electronic reminder calendar* - Google Calendar with recurring events and responsible persons.
3. *Standard document templates* for submitting reports, requests to authorities, statements, and explanations.
4. *Table of responsible persons* - with a clear division of functions by administrative actions.

These measures are not costly, but they can significantly increase legal liability and avoid fines, which are critical in a loss-making company.

The proposed program does not involve significant financial investments and is adapted to the conditions of a small enterprise with a simple organizational structure and limited human and technical resources. Unlike large companies that have separate departments for strategic planning, financial analysis, or information technology, the enterprise under study has all management functions concentrated in the hands of the director and four department heads. That is why the main

prerequisite for developing the improvement program was to ensure maximum practicality, accessibility and feasibility of the proposed measures.

All the proposed areas can have both direct and indirect effects. Here is a conditional estimate of the losses that the company could have avoided in 2024 by implementing the program earlier. The key stages of the implementation of the proposed improvement program are summarized in Table 3.2.

Table 3.2

Potential economic losses in 2024 that could have been avoided

Cost item (approximate)	**Amount, UAH thousand**	**Measures to avoid costs**
Penalties for reporting violations	350,0	Checklists, calendars, responsible persons
Inefficient participation in fairs	25,0	Preliminary analysis + KPIs
Excessive purchases of raw materials	20,0	Planning + analytical monitoring
Losses due to overdue orders	15,0	CRM system + communication
Mistakes in working with counterparties	10,0	Document flow + responsibility
Together	**420,0**	

Source: Author's calculations based on forecasts of cost reduction, avoidance of fines, and efficiency gains.

As you can see in Table 3.2, only direct avoidable losses exceed the actual amount of losses in 2024 (UAH 410.8 thousand), which indicates a high potential for the program's effectiveness.

Based on the above areas, *a generalized model for improving the management process at Kumpel Brewery LLC* was developed, which corresponds to the current resources of the enterprise, human resources and organizational structure. Its implementation does not require the involvement of external consultants or financial investments - the main resource is internal organization, discipline and consistency.

The dashboard for monitoring key performance indicators of the decision-making process is shown in Figure 3.1.

Fig. 3.1. Model for improving management decisions at a small enterprise

Source: created by the author

Each block of diagram, illustrated in Figure 3.1, is interconnected with the previous one, forming a closed management cycle that includes: planning → implementation → evaluation → correction → new cycle. This approach allows us to move from intuitive decision-making to systematic, evidence-based and predictive management.

Thus, the model for improving management decisions proposed for Kumpel Brewery LLC is consistent, comprehensive, and adapted to the real conditions of a small enterprise. It is based on five interrelated areas: formalization of management procedures, implementation of basic performance indicators, digitalization of communications, delegation of analytical functions, and increased legal responsibility.

The program does not involve external investments or additional human resources. All measures can be implemented by the existing staff, through the rationalization of internal processes, discipline and increased executive responsibility. A separate advantage of the program is its flexibility - the company

can implement individual elements gradually, in accordance with the level of staff readiness and current priorities.

The implementation of this program creates the preconditions for the transition from informal, intuitive management to a more structured, controlled and transparent approach, which is especially important in the context of external economic instability and limited financial capabilities of the enterprise.

3.2. Justification of the feasibility of implementing the proposed management measure and assessment of its impact on the efficiency of the enterprise

To ensure the competitiveness of Kumpel Brewery LLC in a dynamic market environment, a comprehensive management improvement program was developed to improve the efficiency, flexibility and transparency of management processes. Taking into account the limited resources of a small enterprise, all program activities are adapted to the actual human, financial and technical potential of the organization.

The program involves the implementation of simple but effective tools: monthly meetings with decisions recorded, a basic KPI system, a free CRM system (e.g. Bitrix24), simplified analytics in Google Sheets, and internal control of legal procedures. These initiatives do not require external funding or expensive software, which makes the program feasible within the company's internal capabilities.

Implementation of the program is based on minimal costs, which do not exceed the usual costs of administrative activities. All activities are implemented by internal staff, without the involvement of external consultants.

Approximate cost structure:

- Training of one employee (manager or accountant) in the basics of CRM, KPI, Excel (through free online courses - Prometheus, Coursera): *0 UAH;*
- Setting up the Bitrix24 CRM system in the free version: *0 UAH;*
- Development of templates for Google Sheets (financial reports, task control, plan-fact analysis): *performed independently, costs - 0 UAH;*

- Formalization of processes (creation of meeting minutes, checklists, instructions): *performed by the director and administrative manager - 0 UAH.*

Total direct costs**:** *0 UAH*

Indirect costs (employees' time spent on implementation): estimated within the normal workload**.**

Expected economic effect

The main benefits of the program are related to the elimination of inefficient decisions, avoidance of fines, reduced decision-making time, and increased repeat business**.**

1. Reducing losses due to management errors

In 2024, Kumpel Brewery LLC suffered losses of UAH 410.8 thousand, of which about UAH 350 thousand were management expenses, including fines due to licensing errors**.** The implementation of internal instructions, checklists and planning will reduce these losses by at least 20%.

$$\text{Saving} = 350000 \times 0{,}2 = 70000 \text{ UAH/year}$$

2. Reduced decision-making time

Before implementation: the average time to approve decisions was *5 days*.

After the implementation of monthly meetings, Google Sheets, and delegation of authority, it *was 2.5 days.*

This will help avoid delays in deliveries, purchases, and sales, which results in additional savings in working time and operational profit. In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 3.3.

Table 3.3

Forecasting the impact on key KPIs

Indicator.	**Current value**	**Forecast after changes**	**Change**
Average decision-making time	5 days	2.5 days	-50%
Share of repeat orders	30%	45%	+15%
Staff retention	69%	85%	+16%
Cost per unit of production	28.6 UAH	27.9 UAH	-2,5%
Share of fines in expenses	12%	3%	-9%

Source: created by the author

Given that the program for improving management decisions is implemented without financial investments, it is advisable to evaluate the effectiveness of measures through cost savings, loss reduction, and organizational benefits.

The main performance indicators are:

- *reducing the share of fines in the cost structure from 12% to 3%;*
- *increase in the share of repeat orders from 30% to 45%;*
- *Increasing the staff retention rate to 85%;*
- *Reduced unit costs by 2.5%;*
- *reducing decision-making time by 2 times.*

In order to illustrate the corresponding data and findings, we provide a detailed summary in Table 3.4

Table 3.4

Comparison of the main performance indicators of "Brewery Kumpel" LLC before and after the implementation of the program for improving management decisions

Indicator.	**Unit of measurement**	**2024 (fact)**	**2025 (forecast)**	**Absolute deviation**	**Relative deviation, %.**
Net revenue from sales of products	thousand UAH	12135,5	13000,0	+864,5	+7,12%
Cost of goods sold	thousand UAH	9303,7	9800,0	+496,3	+5,33%
Administrative expenses	thousand UAH	3121,7	2700,0	-421,7	-13,50%
Gross profit	thousand UAH	2831,8	3200,0	+368,2	+13,00%
Profit (loss) from operating activities	thousand UAH	-289,2	+150,0	+439,2	-
Net income (loss)	thousand UAH	-410,8	+100,0	+510,8	-
Profitability of operations	%	-3,39%	+0,77%	+4,16	-
Labor productivity	thousand UAH/person	933,5	1000,0	+66,5	+7,12%

Source: compiled by the author on the basis of own calculations and company data

In a realistic scenario, annual savings can be up to UAH 140 thousand, which makes it possible to compensate for previous losses without additional investments. This efficiency is due to organizational measures that increase discipline, transparency and responsibility in the processes.

The proposed program does not require any financial investment, as all activities are implemented by existing staff using free tools.

In this regard, *the payback period is zero* - the company begins to receive benefits immediately after the program is implemented.

This demonstrates *the high feasibility and practicality* of the measures in the context of limited financial resources of small businesses.

To take into account possible fluctuations in the program's implementation, three efficiency scenarios are presented in Table 3.5.

Table 3.5

Scenario analysis of program implementation

Scenario	Description	Expected economic effect (UAH/year)
Pessimistic	Partial implementation (only CRM and Google Sheets), without involving staff in analytics	+70 000
Realistic	All tools and training are in place, but with limited culture change	+140 000
Optimistic	Full implementation with high involvement of managers and constant analysis of decisions	+180 000

Source: Author's calculations based on forecasts of cost reduction, avoidance of fines, and efficiency gains.

In all three scenarios, the program remains effective, and in the realistic scenario, it allows the company to get out of the loss zone as early as the 2nd year of implementation.

In addition to financial performance, the program provides significant organizational benefits that have a long-term impact:

- Transparency and reproducibility of management decisions (through CRM, meetings, Google Sheets).
- Reducing the workload on the manager through delegation and KPIs.

- Increase staff motivation through clear expectations and the ability to influence decisions.
- Strengthening team responsibility through participation in strategic discussions.
- Flexibility in times of risk and instability, thanks to ready-made solutions, templates and digital communication channels.

The comprehensive program for improving management decisions at Kumpel Brewery LLC has not only short-term financial efficiency, but also creates prerequisites for *the long-term organizational development of* the enterprise. The results of analytical, scenario and financial analysis confirm that the program:

- cost-effective, as it allows to achieve significant savings (up to UAH 140 thousand in the first year), improve internal discipline and reduce unit costs without requiring financial investments;
- Organizationally feasible, as it does not require complex transformation, external investors, or a significant reduction in production volumes;
- practical to implement - all measures involve the use of internal resources, without the risk of disrupting operations.

Given the scale and resources of the enterprise, the proposed program not only solves current problems, but also lays the foundation for the development of a modern management culture**.** Such a culture is based on data, feedback, flexible planning, and clear rules of interaction.

The program is *a universal model for improving management* for micro and small enterprises in the manufacturing sector, especially in times of economic instability. Its implementation contributes to the formation of:

- *an adaptive organizational structure* that can effectively respond to changes in the market environment (e.g., fluctuations in raw material prices, changes in tax regulation, increased competition in the craft segment);
- a *system of continuous improvement of management decisions* based on the analysis of past actions, evaluation of results through KPIs, and regular updating of management practices;

- *open governance*, in which all participants in the process have access to information, can make suggestions and are responsible for their decisions.

Despite the significant potential, the program implementation may be accompanied by certain risks. For each of them, we propose ways to minimize them in Table 3.6.

Table 3.6

Implementation risks and ways to minimize them

Risk	**Probability**	**Possible consequence**	**The way to overcome**
Low motivation of employees to innovate	Medium	Formal implementation of KPIs, ignoring CRM	Involving employees in the discussion process, mini-trainings
Overload of the responsible person	Medium	Failure to perform some analytical functions	Delegation of some functions, gradual implementation
Technical difficulties in setting up CRM	Low	Delays in starting a CRM system	Using Bitrix24 support, gradual introduction of modules
No immediate effect	High	Disappointment with the program	Evaluation of results in 3, 6 and 12 months

Source: Author's calculations based on forecasts of cost reduction, avoidance of fines, and efficiency gains.

Thus, even in the event of certain difficulties, the risks are controlled, and the program itself does not involve critical dependence on external factors.

In the context of the long-term development of Kumpel Brewery LLC, the proposed program for improving the management decision-making process plays the role of not only an operational anti-crisis tool, but also a means of achieving strategic management goals formulated in the corporate mission of the enterprise. These goals include:

- improving the efficiency of production resource management;
- strengthening its position in the local craft beer market;
- building a loyal customer base;
- creating a stable internal environment for teamwork;

- Ensuring legal and regulatory stability.

Implementation of the program helps to ensure consistency between *operational decisions and strategic guidelines*. Formalization of management processes, implementation of CRM and KPIs help *reduce internal risks* and create conditions for further transformations, such as launching new sales channels, scaling to new regions, or integrating with external partners.

The implementation of the proposed program for improving management decision-making at Kumpel Brewery LLC is expected to generate several positive effects across key areas of enterprise activity. These anticipated benefits are structured by type and summarized in Table 3.7.

Table 3.7

Effects of the program implementation

Type of effect	Specific manifestation	Expected result
Economic effect	Reduce fines, reduce costs, improve repeat sales	+140,000 UAH/year
Time effect	Reduced decision-making time	from 5 to 2.5 days (-50%)
Organizational effect	Delegation of authority, reduction of duplication	increase in the efficiency of departments
Frame effect	Less turnover, higher motivation through KPIs	staff retention up to 85%
Information effect	Availability of a single database of orders, checklists, analytics	reduction of information barriers
Strategic effect	Formation of a new management culture	Increased resilience to crises

Source: Author's calculations based on forecasts of cost reduction, avoidance of fines, and efficiency gains.

Thus, the implementation of the proposed program for improving management decisions is a fully appropriate, effective and necessary step to get the company out of the loss zone and move to sustainable operation.

Unlike complex or expensive strategies, the program is focused on the real conditions of a small business and provides *quick, measurable and systematic results*. Due to its minimal costs, high profitability, short payback period and significant management benefits, it has the potential to become *the basis for further growth of efficiency and competitiveness of Kumpel Brewery LLC*.

3.3 Organizational and managerial support for the program implementation

To ensure a holistic and controlled implementation of the proposed program for improving management decisions at Kumpel Brewery LLC, it is necessary to create an effective implementation management system that includes mechanisms for monitoring, performance evaluation, formalization of actions and feedback.

One of the key prerequisites for the successful implementation of changes is the introduction of *an internal monitoring system*, which should be based on regular collection of information on the progress of measures, timeliness of decision-making, involvement of responsible persons and actual achievement of targets. For this purpose, it is advisable to introduce *monthly reporting* based on structured templates, which will be submitted to the company's administrative management by each responsible employee.

The reports should include data on the fulfillment of tasks, justification of possible deviations, analysis of KPIs, description of difficulties and suggestions for overcoming them.

A separate role in this system is played by the *ongoing monitoring of the implementation of decisions*, which is realized by recording the status of each task in a spreadsheet, indicating the deadline, responsible person, and status (completed/in progress/overdue). This format allows to maintain constant supervision over the program implementation and promptly intervene in case of delays or inconsistencies.

As presented in Table 3.8, the implementation program spans from July to November 2025 and covers such key elements as launching regular management meetings, introducing simplified KPIs, implementing a CRM system, developing internal regulatory tools, and analyzing the effectiveness of the first decisions made within the new framework.

The schedule for the implementation of the program for improving management decisions at Kumpel Brewery LLC is outlined in Table 3.8.

Table 3.8

Schedule for the implementation of the program for improving management decisions at Kumpel Brewery LLC

№	West	Responsible for.	Deadline for completion	Form of control	Notes.
1	Holding the first management meeting, creating Google Sheets	Director, administrative manager	July 2025	Minutes of the meeting	Access is provided to all managers
2	Implementation of simplified KPIs by department	Director, accountants	August 2025	Filling out the KPI template	First analysis - September 2025
3	Installation of CRM Bitrix24 and staff training	Sales Manager	August 2025	Maintaining a customer base	Free version, basic functionality
4	Developing checklists and Google Calendar for legal obligations	Accountant, administrative manager	September 2025	Checking the fulfillment of duties	Weekly updates
5	Conducting a survey on the convenience of new procedures	Administrative manager	October 2025	Google form, final report	The results are discussed at the meeting
6	Analysis of the first KPI results and suggestions for improvement	Director, accountant	November 2025	Comparison of indicators	Conclusions are included in the protocol

Source: compiled by the author

The company's management should not only check the fact of implementation, but also evaluate the quality of actions, their impact on target indicators and the relationship with other program activities.

The second important component is *the regulation of management processes*, which involves the consolidation of new procedures in the form of internal regulatory documents. Such documents include:

- instructions for organizing monthly meetings, describing the form, frequency, participants, protocol format, and decision-making procedure;
- Regulations on the system of key performance indicators (KPIs) - with a list of indicators, a formula for their calculation, frequency of evaluation and those responsible for reporting;

- CRM system regulations, which define the procedure for entering information, requirements for data completeness, mandatory fields, and persons responsible for updating;
- the procedure for storing, accessing, and using templates in Google Sheets, including access rights, update deadlines, and responsibility for data accuracy.

Such regulations not only increase the level of discipline but also minimize subjectivity in the performance of functions, ensure reproducibility of decisions, and help maintain managerial logic in the event of personnel changes.

It is important that all documents are developed in an accessible format and approved by the employees who work directly with the relevant tools.

In addition, the implementation of the program requires *the functioning of feedback*, which allows to take into account the opinion of the staff at all stages of changes. For this purpose, it is advisable to use the following mechanisms:

- anonymous surveys of employees on the convenience of new procedures, the effectiveness of CRM, the appropriateness of meetings, etc;
- open discussions at the final meetings or in the internal chat;
- a suggestion platform - for example, a Google form for submitting ideas for improving certain elements of the program or solving identified problems.

The introduction of such a system allows not only to identify weaknesses but also to increase *staff engagement*, which is especially important in a small enterprise, where employees' personal attitude to change significantly affects their performance.

As part of organizational and managerial support, it is also important to provide for *a system for evaluating the results of implementation*, which should be based not only on comparing current indicators with target indicators, but also on a comprehensive analysis of the causes of deviations, and an assessment of management decisions in terms of quality, speed, and efficiency.

According to the methodological recommendations, the evaluation results should include both *quantitative metrics* (change in costs, increase in repeat orders, reduction in decision-making time) and *qualitative indicators* (employee satisfaction, availability of new initiatives, reduction of conflict in the team).

Scaling and adaptation of the program is also an important area of management support. Since the first implementation is carried out within the framework of the main administrative and production processes, the next logical step is to expand the approaches to other functional areas (marketing, procurement, product development) and adapt the tools to changes in the market or the internal structure of the enterprise.

This can happen by updating templates, creating new regulations, or changing KPIs depending on the goals for the next period.

The implementation of the program to improve management decisions at Kumpel Brewery LLC takes place in the context of limited human resources and a simplified organizational structure typical of small businesses. In such enterprises, there is usually no formal division into functional departments, and key management functions are distributed among several employees who combine administrative, production and accounting tasks.

In this context, the effectiveness of program implementation depends on flexibility and complementarity of roles rather than a formal hierarchy. Instead of creating new positions or separate departments, initiatives are implemented through the rational redistribution of existing responsibilities, delegation, and self-organization. For example, an employee who simultaneously performs the functions of an accountant or administrator maintains accounting spreadsheets in Google Sheets, and a sales manager maintains CRM as part of their current tasks.

An important tool in such circumstances is *to clearly define new responsibilities* without creating an additional administrative burden. Within the program, each participant has a specific function that fits into his or her overall role in the company: someone is responsible for updating reporting templates, another for recording decisions at meetings, and someone for maintaining the client base. This approach helps to avoid destabilization of work processes and maintain stability when implementing changes.

Thus, the organizational model chosen for the program *does not involve drastic changes in staffing*, but is based on adapting the existing structure to new

requirements. This ensures both economic feasibility and compliance with the actual conditions of the enterprise.

In order to preserve the results achieved in the course of the program implementation, it is also advisable to create a knowledge base of management decisions - a kind of archive of successful practices, common mistakes and examples of effective responses to typical management situations.

Such a database can be stored in the form of a separate Google spreadsheet or a text document accessible to managers. It will become a source for making informed decisions in the future, ensuring the continuity of management processes even in the face of staff changes.

The key principles of organizational and managerial support for the program include the following:

- *Transparency* - open access to performance indicators, decisions and responsibilities for all participants;
- *Adaptability* - the ability to change or supplement program activities in accordance with market conditions or internal dynamics of the enterprise;
- *Systematic* - integrating the program into all management processes, rather than limiting it to specific functions;
- *Inclusiveness* - involving all employees in the change process through feedback, discussion, and joint planning.

Thus, the implementation of the program for improving management decisions at Kumpel Brewery LLC is based not only on the content of the proposed measures, but also on their competent organizational support.

Through a combination of regulations, monitoring, analytics, communications and feedback, the company receives an effective tool not only to achieve short-term goals, but also to create a culture of responsible and effective management that meets the conditions of the modern market.

Conclusion to Chapter 3

Particular attention was paid to the practical implementation of the proposed management measures, assessment of their economic feasibility and organizational efficiency in a small enterprise with limited resources. The work immediately identified the urgent need to structure the management process, which until the time of the study remained intuitive, informal and not supported by analytical assessments.

Based on the identified problems, a program was developed to improve management decisions, including formalization of management procedures; implementation of a system of key performance indicators (KPIs); digital management support through CRM; organization of analytical support for decisions by existing staff; improvement of legal discipline and avoidance of fines. The program is designed to take into account the real human, technical and financial capabilities of the enterprise, and its feature is that it does not require external financing, which is critical for small businesses. All measures are implemented on the company's own and without the involvement of professional consultants.

An assessment of the expected effects of the program allows us to conclude that it is highly effective: the average time for making management decisions has decreased from 5 to 2.5 days (-50%); the share of repeat orders has increased from 30% to 45%; staff retention has improved from 69% to 85%; unit costs have decreased from UAH 28.6 to UAH 27.9; the share of fines in the cost structure has decreased from 12% to 3%. According to the forecast, the expected savings of the company for the first year of implementation are up to UAH 140 thousand, which allows to partially compensate for previous losses without attracting investments. Given that all changes are implemented by the staff within the available resources, it is advisable to evaluate the effectiveness of the program not through classical investment indicators, but through practical results, such as reduced fines, improved internal discipline, reduced unit costs, increased repeat orders and increased staff

motivation. This confirms that even in the absence of funding, the program is able to provide real economic and organizational benefits for the enterprise.

In addition to financial results, the Group achieved a number of organizational effects related to the improvement of the organizational and management process: it introduced sustainable rules of management interaction and internal control; created a single information space for accounting for decisions, tasks and clients; ensured delegation of authority and reduced excessive workload on the manager; and started the transition to analytically based management.

Thus, the proposed program is not only a tool for prompt response to management problems, but also the basis for the formation of a new management culture at the enterprise - transparent, analytical, and responsible. With proper monitoring, flexible adaptation and staff involvement, it can ensure the long-term stability and competitiveness of Kumpel Brewery LLC in difficult market conditions.

CONCLUSIONS

It is established that managerial decisions are a key element of the enterprise management system, on which depends its ability to adapt to environmental changes, to ensure stability and competitiveness. The success of an enterprise is determined by the quality and timeliness of the decisions made, their compliance with strategic goals.

Theoretical approaches to the process of managerial decision-making are investigated. It has been found that the effectiveness of this process largely depends on a combination of classical (rational) and modern approaches, in particular, behavioral, situational, and information-analytical models.

It is substantiated that the evaluation of the effectiveness of management decisions should be carried out comprehensively, taking into account economic, organizational, social and behavioral criteria. For this purpose, it is advisable to use the tools of SWOT analysis, KPI, financial and economic analysis, and methods of scenario forecasting.

The state of the Ukrainian brewing industry is analyzed. It is established that despite the overall market decline, the craft brewing segment has the potential for development by improving product quality, production flexibility and focus on niche consumers.

An analysis of the internal environment of Kumpel Brewery LLC showed that the company has significant organizational and managerial reserves, but needs to improve its decision-making process, particularly in the face of an unstable environment and high competition.

It has been established that the main problems in the process of making managerial decisions at an enterprise are insufficient formalization of procedures, fragmentation of information for analysis and low flexibility in adapting to changes. The potential for automation and analytical support of management functions is identified.

The paper proposes a program for improving the management decision-making process, which includes optimization of the management structure, introduction of elements of the management reporting system and digital analysis tools. This will improve the efficiency of decision-making, reduce risks and cut costs.

The expediency of implementing the proposed measures based on quantitative indicators is substantiated. The forecast indicates an increase in net income, a decrease in staff turnover, and a restoration of the enterprise's profitability in 2025, which confirms the effectiveness of management changes.

It is recommended to provide organizational and managerial support for the implementation of the improvement program by strengthening the analytical function of management, staff training, as well as introducing internal control and feedback to departments for continuous improvement of management decisions.

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APPENDIXES

1.Баланс на 31 грудня 2022 р.

Форма № 1-м Код за ДКУД 1801006

Актив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	-	-
Первісна вартість	1001	-	-
Накопичена амортизація	1002	(-)	(-)
Незавершені капітальні інвестиції	1005	234,1	234,1
Основні засоби :	1010	7 536,9	6 464,2
первісна вартість	1011	15 960,7	16 464,4
знос	1012	(8 423,8)	(10 000,2)
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції	1030	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	**1095**	7 771,0	6 698,3
II. Оборотні активи			
Запаси :	1100	2 580,6	3 491,2
у тому числі готова продукція	1103	783,9	906,2
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	1 372,4	1 177,3
Дебіторська заборгованість за розрахунками з бюджетом	1135	4,5	5,4
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	372,7	394,2
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	509,7	132,8
Витрати майбутніх періодів	1170	26,1	37,1
Інші оборотні активи	1190	207,4	236,8
Усього за розділом II	**1195**	5 073,4	5 474,8
III. Необоротні активи, утримувані для продажу, та групи вибуття	**1200**	-	-
Баланс	**1300**	12 844,4	12 173,1

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	3 000,0	3 000,0
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	687,3	1 209,7
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	**1495**	3 687,3	4 209,7
II. Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	92,9	150,1
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	681,2	433,9
розрахунками з бюджетом	1620	150,7	309,5
у тому числі з податку на прибуток	1621	16,4	136,0
розрахунками зі страхування	1625	0,1	0,1
розрахунками з оплати праці	1630	33,7	31,9
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	8 198,5	7 037,9
Усього за розділом III	**1695**	9 064,2	7 813,3
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	**1700**	-	-
Баланс	**1900**	12 844,4	12 173,1

2. Звіт про фінансові результати
за Рік 2022 р.

Форма № 2-м Код за ДКУД 1801007

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	13 147,8	12 268,8
Інші операційні доходи	2120	-	2,0
Інші доходи	2240	-	-
Разом доходи (2000 + 2120 + 2240)	2280	13 147,8	12 270,8
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(9 751,2)	(9 603,5)
Інші операційні витрати	2180	(2 640,8)	(2 576,3)
Інші витрати	2270	(-)	(-)
Разом витрати (2050 + 2180 + 2270)	**2285**	(12 392,0)	(12 179,8)
Фінансовий результат до оподаткування (2280 – 2285)	2290	755,8	91,0
Податок на прибуток	2300	(136,0)	(16,4)
Чистий прибуток (збиток) (2290 – 2300)	**2350**	619,8	74,6

ЕП Фалик Тарас Сергійович

Керівник _____ Фалик Тарас Сергійович
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Головний бухгалтер _____ Виговська Тетяна Леонідівна
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Електронний підпис · ЕП · Електронний підпис · ЕП · Електронний

[1] Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

1.Баланс на 31 грудня 2023 р.

Форма № 1-м Код за ДКУД 1801006

Актив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	-	-
Первісна вартість	1001	-	-
Накопичена амортизація	1002	(-)	(-)
Незавершені капітальні інвестиції	1005	234,1	238,1
Основні засоби :	1010	6 464,2	5 911,3
первісна вартість	1011	16 464,4	16 964,4
знос	1012	(10 000,2)	(11 053,1)
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції	1030	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	**1095**	6 698,3	6 149,4
II. Оборотні активи			
Запаси :	1100	3 491,2	3 239,9
у тому числі готова продукція	1103	906,2	630,7
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	1 177,3	891,4
Дебіторська заборгованість за розрахунками з бюджетом	1135	5,4	7,9
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	394,2	260,0
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	132,8	161,5
Витрати майбутніх періодів	1170	37,1	7,9
Інші оборотні активи	1190	236,8	237,1
Усього за розділом II	**1195**	5 474,8	4 805,7
III. Необоротні активи, утримувані для продажу, та групи вибуття	**1200**	-	-
Баланс	**1300**	12 173,1	10 955,1

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	3 000,0	3 000,0
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	1 209,7	1 299,4
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	**1495**	4 209,7	4 299,4
II. Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	150,1	131,6
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	433,9	272,1
розрахунками з бюджетом	1620	309,5	320,2
у тому числі з податку на прибуток	1621	136,0	131,2
розрахунками зі страхування	1625	0,1	-
розрахунками з оплати праці	1630	31,9	19,3
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	7 037,9	5 912,5
Усього за розділом III	**1695**	7 813,3	6 524,1
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	**1700**	-	-
Баланс	**1900**	12 173,1	10 955,1

2. Звіт про фінансові результати
за Рік 2023 р.

Форма № 2-м Код за ДКУД 1801007

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	13 110,1	13 147,8
Інші операційні доходи	2120	14,7	-
Інші доходи	2240	-	-
Разом доходи (2000 + 2120 + 2240)	2280	13 124,8	13 147,8
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(10 385,9)	(9 751,2)
Інші операційні витрати	2180	(2 212,0)	(2 640,8)
Інші витрати	2270	(-)	(-)
Разом витрати (2050 + 2180 + 2270)	**2285**	(12 597,9)	(12 392,0)
Фінансовий результат до оподаткування (2280 – 2285)	2290	526,9	755,8
Податок на прибуток	2300	(131,2)	(136,0)
Чистий прибуток (збиток) (2290 – 2300)	**2350**	395,7	619,8

ЕП Яровий Тарас Миколайович

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[1] Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

1.Баланс на 31 грудня 2024 р.

Форма № 1-м Код за ДКУД 1801006

Актив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	-	-
Первісна вартість	1001	-	-
Накопичена амортизація	1002	(-)	(-)
Незавершені капітальні інвестиції	1005	238,1	238,1
Основні засоби :	1010	5 911,3	5 889,8
первісна вартість	1011	16 964,4	17 465,2
знос	1012	(11 053,1)	(11 575,4)
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції	1030	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	**1095**	6 149,4	6 127,9
II. Оборотні активи			
Запаси :	1100	3 239,9	3 694,1
у тому числі готова продукція	1103	630,7	685,1
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	891,4	1 212,6
Дебіторська заборгованість за розрахунками з бюджетом	1135	7,9	6,7
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	260,0	438,3
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	161,5	302,0
Витрати майбутніх періодів	1170	7,9	39,1
Інші оборотні активи	1190	237,1	265,8
Усього за розділом II	**1195**	4 805,7	5 958,6
III. Необоротні активи, утримувані для продажу, та групи вибуття	**1200**	-	-
Баланс	**1300**	10 955,1	12 086,5

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	3 000,0	3 000,0
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	1 299,4	975,3
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	**1495**	4 299,4	3 975,3
II. Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	131,6	145,7
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	272,1	795,0
розрахунками з бюджетом	1620	320,2	166,1
у тому числі з податку на прибуток	1621	131,2	-
розрахунками зі страхування	1625	-	69,6
розрахунками з оплати праці	1630	19,3	28,9
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	5 912,5	6 905,9
Усього за розділом III	**1695**	6 524,1	7 965,5
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	**1700**	-	-
Баланс	**1900**	10 955,1	12 086,5

2. Звіт про фінансові результати
за Рік 2024 р.

Форма № 2-м Код за ДКУД 1801007

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	12 135,5	13 110,1
Інші операційні доходи	2120	0,7	14,7
Інші доходи	2240	-	-
Разом доходи (2000 + 2120 + 2240)	2280	12 136,2	13 124,8
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(9 303,7)	(10 385,9)
Інші операційні витрати	2180	(3 121,7)	(2 212,0)
Інші витрати	2270	(-)	(-)
Разом витрати (2050 + 2180 + 2270)	**2285**	(12 425,4)	(12 597,9)
Фінансовий результат до оподаткування (2280 – 2285)	2290	(289,2)	526,9
Податок на прибуток	2300	(121,6)	(131,2)
Чистий прибуток (збиток) (2290 – 2300)	**2350**	(410,8)	395,7

ЕП Яровий Тарас Миколайович

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Електронний підпис ЕП

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