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SCIENTIFIC-PRACTICAL APPROACH TO ASSESSING THE LEVEL OF RESOURCE POTENTIAL DEVELOPMENT OF BUSINESS ENTITIES

The article identifies that classical approaches to assessing the resource potential of business entities are predominantly based on the analysis of individual coefficient-based blocks (liquidity, financial stability, profitability, business activity) without providing a unified composite indicator, which complicates both cross-sectoral comparisons and longitudinal analysis over time. This problem becomes particularly acute under conditions of multi-factor external uncertainty, when negative values of individual financial ratios become commonplace and traditional normative ranges lose their heuristic validity. Based on the findings of the study, a scientific-practical approach to assessing the level of resource potential development of business entities under conditions of multi-factor uncertainty has been proposed.

A synthesis of the research results demonstrates that the proposed scientific-practical approach provides a comprehensive comparative assessment of business entities on the basis of an integral indicator that incorporates four functional components — liquidity and solvency, financial stability, profitability, and efficiency of fixed assets and labour utilisation. The hybrid hierarchical aggregation of partial indicators ensures the methodological soundness and discriminative capacity of the integral indicator, which serves as the foundation for determining the level of resource potential and for promoting the adoption of digital sales channels, reorientation towards e-commerce, and the transition to omnichannel service models.

Keywords: scientific-practical approach, assessment, development, resource potential, business entities, integral indicators.