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THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF FINANCIAL POTENTIAL MANAGEMENT OF AN ENTERPRISE IN AN INTEGRATION ENVIRONMENT

The article is devoted to a comprehensive study of the theoretical and methodological foundations of managing the financial potential of an enterprise in an integration environment. The relevance of the topic is determined by the intensification of globalization processes, the growing role of international financial markets, and the need to ensure financial stability and competitiveness of enterprises under modern economic conditions.

Within the framework of the study, the essence of the financial potential of an enterprise is revealed as an integrated economic category that combines financial resources, the possibilities of their formation, and efficient use. Scientific approaches to the interpretation of financial potential, including resource-based, functional, systemic, and strategic ones, are generalized, which made it possible to form a holistic understanding of its economic nature and role in enterprise development.

Based on the analysis, the structure of the financial potential of an enterprise is determined, including own and borrowed resources, investment opportunities, financial reserves, and management mechanisms. The key factors of its formation are studied, among which internal (capital structure, management efficiency, profitability level) and external (state of financial markets, investment climate, integration processes) factors are distinguished. The interrelation between internal resources and external opportunities in the formation of the financial potential of an enterprise is substantiated.

Existing methodological approaches to the assessment and management of the financial potential of an enterprise are evaluated, and their advantages and limitations under conditions of economic integration are identified. Directions for their improvement are proposed based on the combination of integrated assessment, strategic planning, risk management, digital technologies, and adaptive management. This makes it possible to increase the efficiency of financial resource utilization and ensure sustainable enterprise development.

The practical significance of the obtained results lies in the possibility of their application by enterprises in forming an effective financial strategy and a system for managing financial potential in the context of integration development. The implementation of the proposed approaches will contribute to strengthening financial stability, increasing investment attractiveness, and enhancing the competitiveness of enterprises in the global economic environment.

Keywords: financial potential, enterprise, management, integration environment, financial resources, assessment, risk management, strategic development, competitiveness, globalization.