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IMPLEMENTATION OF INNOVATIVE APPROACHES IN THE OPERATION MANAGEMENT OF AGRICULTURAL ENTERPRISES: INTEGRATION OF LEAN MANAGEMENT AND CONTROLLING

The article substantiates the introduction of innovative approaches to the operation management of agricultural enterprises, in particular, shows the feasibility of integrating Lean management and controlling.

In the current conditions of development of the agricultural sector of Ukraine, when, on the one hand, the challenges of war are significant, and on the other hand, the implementation of innovative approaches to the management of agricultural enterprises in the context of integration into the European economic space is becoming relevant, it is necessary to work on the problems of minimizing losses and increasing the efficiency of such enterprises. That is why agricultural producers are actively looking for new innovative methods of organizing work.

The integration of Lean management and controlling in the operational management system of agricultural enterprises will allow combining process-oriented mechanisms for eliminating losses with tools for financial and economic monitoring and management accounting. As a result, it is possible to achieve greater transparency of costs, better coordination of production processes and ensure more efficient use of resources of agricultural enterprises, which in the future will strengthen their resilience to external challenges.

Agricultural enterprises currently operate in wartime conditions and the challenges of European integration, which are accompanied by increased risks, increased resource costs and the need to adapt production to the requirements of the European Green Deal. It is determined that traditional approaches to management no longer provide a sufficient level of efficiency and adaptability of agricultural enterprises in the face of modern challenges. The combination of Lean management and controlling will make it possible to simultaneously optimize production processes, minimizing losses, and provide comprehensive information and analytical monitoring of the enterprise's activities, which will contribute to increasing its efficiency, improving the process of making managerial decisions and contributing to the stability of the enterprise in the face of external threats.

Keywords: Lean management, European integration, innovative approaches, controlling, operational management.