

## TACTICAL MANAGEMENT FEATURES OF UKRAINIAN BUSINESS IN THE CONDITIONS OF WAR

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**Introduction.** In times of war, the importance of implementing mechanisms for tactical management of business activities in Ukraine is significantly increasing. This will enable enterprises to respond promptly to unforeseen circumstances and adjust production and business processes accordingly. Tactical management mechanisms can be utilized to optimize internal processes, resources, and personnel, enabling businesses to maintain stability and continue operating even in the face of military threats. Tactical management plays a crucial role in ensuring the survival of businesses, preserving jobs, and maintaining economic resilience.

Overcoming the challenges of war requires a strategic response to market conditions, competition, and changes in consumer demand. This approach can facilitate timely responses to changing trends, identification of new opportunities, and mitigation of potential risks. Additionally, clear and flexible tactical management can aid in maintaining the supply chain, fostering positive relationships with partners, and expediting production recovery in the event of possible interruptions or damage. These measures are particularly important during times of conflict, when there is a heightened risk of supply chain disruptions or technological interruptions. The implementation of tactical management in enterprises during wartime is of great significance to ensure their resilience and successful operation in difficult geopolitical conditions.

**Analysis of recent research and publications.** The implementation of tactical management mechanisms in enterprises has been extensively studied by foreign scholars, including A. Smith, G. Gant, F. Gilbreth, M. Baumers, J. Dominy, T. Kuusisto, O.-P. Lund, T. Mikkola, J.-A. Johannessen and others. Meanwhile, domestic scholars in Ukraine have also contributed significantly to the exploration of various aspects related to the formation of models and the system of implementing tactical management mechanisms in enterprises. Some notable Ukrainian scholars in this field include O. Arefieva, P. Gordienko, S. Gutkevych, V. Efremova, V. Moskalenko, I. Paderin, L. Romaniuk, V. Ruliev, Z. Shershneva, among others. Their collective research enriches the understanding of tactical management practices within the Ukrainian business context.

R.V. Kharchenko [1] delves into the issues and prospects of entrepreneurship development in Ukraine. The study of changes in the financial condition of Ukrainian enterprises during wartime is explored in the scholarly works of V. Loiko and B. Aleksandrov [2], T. Murovana [3], V. Dykan and N. Frolova [4], who provide insights into the directions and instruments of state support for the development of small and medium-sized enterprises in wartime. Additionally, the research conducted by N. Pravdyuk, I. Lepetan and K. Burko [5] emphasizes that tactical management serves as a specific measure to achieve short-term goals. This form of management involves continuous comparison of the indicators of the strategic plan with the actual results attained over a specific period, utilizing available information.

In the study conducted by L.H. Kvasnii, O.M. Popivniak, and O.Ya. Shcherban [6], the characteristics of strategic and tactical planning of enterprises' activities were explored. The research revealed that conditions characterized by a high level of uncertainty, which diminish the likelihood of making correct strategic decisions and entail a lack or low probability of confidence in the enterprise's success, present the most challenging context for strategic decision-making [6]. However, the article lacks a sufficiently detailed description of the key components of the mechanism aimed at ensuring the economic security of domestic enterprises in crisis conditions.

K.V. Burko's research [7] underscores the close relationship between tactical and strategic management, both aimed at achieving specific enterprise goals. The author defines management strategy as the direction of enterprise development aligned with predetermined objectives, while tactics involve specific actions geared towards attaining these goals, constituting short-term management. A fundamental aspect of tactical management is the ongoing comparison of strategic plan indicators with actual results over a specified period, leveraging available information [7]. Nevertheless, further detailed investigation is warranted regarding the nuances of tactical management in enterprises during wartime to safeguard their sustainability and development.

While acknowledging the significant scientific and practical achievements of these authors, it is important to highlight certain conceptual tasks that have not yet been fully addressed. Specifically, there is a need for further research on effective risk management strategies for enterprises, particularly in times of martial law. Additionally, the mechanism of business interaction with humanitarian challenges and social aspects during times of war requires further exploration. These and other examples indicate areas where further research can be conducted to better understand and address the challenges of implementing tactical management mechanisms for enterprises in the context of war in Ukraine. Specifically, there has been limited research conducted on the effectiveness of tactical management in small and medium-sized businesses during times of war. Furthermore, the impact of war on the human resources potential of enterprises and ways to address these challenges require further investigation.

**Objectives of the article** is to analyse the management of Ukrainian business activities in the context of war. Its aim is to identify the most effective set of key elements of the management system, their coherence, and interaction concerning approaches and tools for implementing management mechanisms in the current conditions of enterprise functioning.

**The main material of the study.** The full-scale war in Ukraine has profoundly affected all facets of life, particularly the business sector. Whether situated in conflict zones or safer areas, enterprises have encountered exceptionally challenging circumstances. The current economic landscape in Ukraine has presented unprecedented obstacles to entrepreneurs, with shifts in martial law introducing scenarios that were previously hypothetical. Terms such as "blackout" and "relocation", previously unfamiliar in both business and academic circles, have now become pertinent.

The conflict has resulted in substantial losses for numerous businesses, leading to closures or enforced relocations. Estimated losses for small and medium-sized enterprises range between 65-85 billion USD. According to the National Bank of Ukraine (NBU), by the end of April 2023, the percentage of businesses ceasing operations had decreased from 32% at the war's onset to 17% [8]. However, this decline has significantly impacted production and sales, thereby affecting the country's overall economy.

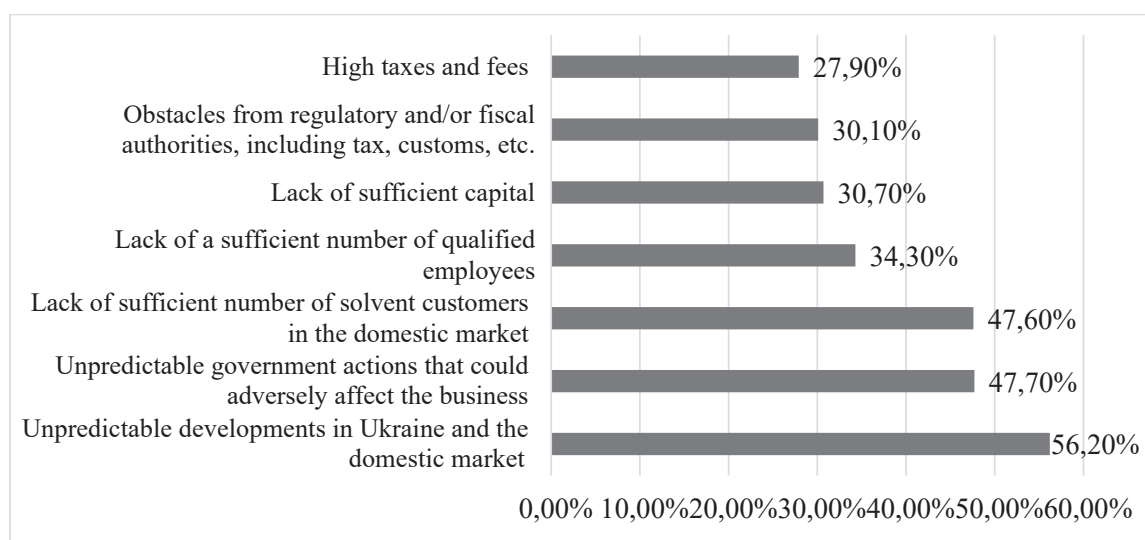
The current situation has particularly impacted the small and medium-sized business sector, potentially resulting in a 21% decline in GDP. Notably, nearly half of these enterprises have suspended operations, including over 25% in key sectors such as IT, finance, professional services, healthcare, transport, and warehousing. As of May 5, 2023, the business relocation program has successfully moved 500 businesses to safer areas, with 300 resuming operations [9].

The "State and Prospects of SMEs in Ukraine: Results of the Study in August 2023" report indicates a slight increase in the Ukrainian Business Index (UBI) to 38.23 in August 2023, compared to June 2023 (35.34) and the local low of September 2022 (33.9) [9]. However, this rise may reflect business weariness due to uncertainty, with a preference for intensification rather than genuine economic improvement. While customer orders remain steady, there is a growth in output and a modest recovery in labour demand.

Between January and June 2023, a significant proportion of enterprises experienced declining productivity, with 12.8% ceasing or almost ceasing operations. By June, this figure had increased to 21.1%. Conversely, 9.4% of enterprises reported an increased workload compared to projections. Presently, 24.4% of enterprises are operating within their 2023 targets. The weighted average expected business turnover for 2023 exhib-

ited an increase from -0.7% (June 2023 estimate) to +8.2% in August 2023. According to recent data [9], 37.0% of businesses anticipate increased turnover this year, while 21.8% foresee no growth, possibly indicating a business slowdown or operating at up to 50% of the previous year's turnover.

The foremost challenge to business recovery, as highlighted by 56.2% of respondents, is the unpredictable situation in Ukraine and the domestic market (see Figure 1). Additionally, 47.7% expressed concerns regarding unpredictable government actions worsening business conditions. Financial constraints, including customer insolvency (47.6%) and limited access to credit and equity capital, have been significant contributors. Furthermore, the growing unpredictability in Ukraine and domestic market conditions is a rising concern for businesses, with 56.2% citing it as an issue (compared to 46.9% in June). Risks associated with tax and customs systems have also increased. Notably, the scarcity of qualified personnel has become an increasingly pressing issue, rising from 21.8% in June to 34.3% in August [9].



**Figure 1. Factors hindering business recovery**

*Source: compiled by the authors based on [9]*

Assessing the events in Ukraine from 2022 to 2023, it is evident that this period has been extremely challenging, marked by significant losses due to ongoing Russian aggression. However, despite these adversities, the domestic economy has demonstrated remarkable resilience, retaining a substantial portion of its potential and initiating efforts to rebuild the nation amidst continued hostilities. These indications point towards the likelihood of further positive transformations in the Ukrainian socio-economic landscape in 2024. It is anticipated that these changes will lead to economic expansion and enhanced welfare across the country.

Additionally, it is essential to consider a traditional caveat. According to a study conducted by Yu. Yakymenko and V. Yurchyshyn [10], while unity in defending against external aggression does not guarantee future internal unity. Historical evidence from Ukraine suggests that the most significant losses of independence and freedom occurred when state and patriotic forces failed to consolidate, lost the trust of their own citizens, and paved the way for retaliation by anti-Ukrainian forces. Unfortunately, by the end of 2023, domestic political tensions had escalated, leading to disillusionment among certain segments of society and anxiety among citizens regarding the country's future prospects. These tensions were further exacerbated by the challenging situation at the front lines and disagreements among some partner countries regarding continued assistance to Ukraine [10].

Throughout 2022–2023, Ukraine confronted significant challenges and endured substantial losses due to ongoing Russian aggression. Nonetheless, the Ukrainian economy has exhibited remarkable resilience, preserving much of its potential and initiating steps toward recovery. It is imperative to acknowledge this resilience and the positive developments witnessed in the country's socio-economic landscape. Projections indicate that in 2024, the nation will continue experiencing positive transformations, fostering economic fortification and enhancing welfare. However, it is crucial to recognise that internal challenges and political tensions may impede the country's full development.

B. Danylyshyn identifies several macroeconomic risks that could impact business development in 2024 [11]. These include the continuation of active hostilities, which could further diminish the country's production potential and result in a depletion of labor resources; foreign policy risks, such as reduced international support due to political processes in partner countries; the disruption of transport routes for export and import, potentially affecting the foreign trade balance and currency stability; and man-made disasters.

The study of tactical management of enterprises during wartime highlights that its effectiveness is influenced by the absence of traditions and practices of strategic management, the inability to anticipate conditions and circumstances, the depletion of resources due to occupation, changes in economic behaviour of enterprises, and the instability of state economic policy. The current economic situation, coupled with the necessity to adapt to the trends of Industries 4.0 and 5.0 and align with EU countries, has introduced a new context for crisis management in business [12].

In a full-scale war, the most optimal tactical strategy for an enterprise may involve a combination of active and passive methods and tools. This strategy is distinguished by its compatibility, adaptability, flexibility, and integration with the main strategy and policy of personnel management within the enterprise [12].

In the context of the war in Ukraine, the implementation of tactical management mechanisms has become a crucial aspect of strategic enterprise management. Ukrainian enterprises are exploring new strategies to navigate the conditions of military operations, considering the risks and opportunities inherent in warfare. This may entail enhancing systems for monitoring and analysing market conditions, implementing flexible supply and risk management models, and formulating strategies for preserving human resources and ensuring enterprise security [13].

The current state of implementing tactical management mechanisms for enterprises in the context of the war in Ukraine is characterized by several challenges [14–15], including: instability of the economic environment; high security risks, such as the risk of asset loss, supply interruptions, and losses due to warfare; difficulties in managing the supply chain; changes in consumer and corporate demand; reduced investment and financial support; the necessity for reliable survival strategies and crisis management.

The mechanisms of tactical management of enterprises in Ukraine within the context of war are delineated as a system of strategic and tactical actions geared towards effectively adapting business processes to the unpredictable conditions of military conflict. This encompasses the planning and execution of specific measures aimed at ensuring stability, maintaining production activities, optimizing resources, managing risks, and promptly responding to changes in the economic and social environment during wartime.

The mechanisms of tactical management of enterprises encompass a diverse array of tools and approaches. However, they only encapsulate certain facets of tactical management, and the specific measures may vary depending on the industry, size of the enterprise, and the particular context of the external environment (see Figure 2).

To enhance the tactical management tools for enterprises amidst war conditions and ensure their stability and development, the following aspects should be considered [16]: creation and implementation of a detailed crisis plan, which should encompass actions aimed at ensuring uninterrupted production, supply, and sales during military operations; application of flexible forms of employment and personnel training for quick adaptation to changes in the production process and management decisions; introduction of innovative technologies for automation and optimization of production, logistics and supply chain management; diversification of production and supply to reduce risks associated with specific markets or regions; the development of strategic partnerships and network relations for the exchange of resources and information in conditions of instability; creating reserves and attracting funding to cover possible costs of adaptation and response to military threats; development of an effective communication system for internal and external communication in crisis conditions; development and introduction of new products or services; expanding export opportunities and attracting foreign markets to reduce dependence on domestic factors; preservation and maintenance of corporate spirit in conditions of stress and instability.

Tactical enterprise management mechanisms can be structured around several key components, including strategic planning, risk management, process optimization, and interaction with personnel. Constructing a tactical enterprise management mechanism based on these key components involves several stages and tools, outlined as follows [17]:

– Strategic planning: this involves defining short-term goals and objectives tailored to the conditions of military operations, developing tactical strategies aligned with the company's overarching strategy, and creating a detailed action plan to achieve these objectives.



**Figure 2. Approaches and tools for implementation of tactical management mechanisms**

*Source: compiled by the authors*

– Risk management: this entails analysing the potential impact of risks on the enterprise during times of war, establishing a system for monitoring and responding to risks, and identifying strategies to minimize and adapt to potential threats.

– Process optimization: this stage encompasses auditing existing production and management processes, leveraging innovative technologies to automate and enhance efficiency, and diversifying the production profile to mitigate risks.

– Employee relations: this involves designing training and professional development programs to meet the demands of modern conditions, implementing flexible employment arrangements and incentive programs to maintain labour efficiency under stressful circumstances, and establishing a motivation and communication system to bolster corporate morale.

– Monitoring and correction: this stage entails defining key performance indicators to track plan implementation, systematically analysing results, and adjusting strategies in response to changes in the economic and political landscape.

– Crisis response: this involves developing a crisis response plan and implementing crisis exit scenarios, ensuring flexibility and agility in the execution of necessary measures during crisis situations.

Implementing this integrated mechanism will enable the company to adapt to the conditions of military operations, ensuring sustainability and maintaining an optimal level of efficiency.



In addition, during times of hostilities, it is essential for businesses to engage in crisis planning, reserve key resources, and ensure cybersecurity coherence to maintain stability and achieve success. It is also important for businesses to consider their social responsibility and establish networks and partnerships with other businesses, authorities, and the public to effectively respond to wartime challenges [15].

Businesses can enhance tactical management during wartime by embracing innovative and adaptive strategies. This entails leveraging digital technologies such as the Internet of Things (IoT), artificial intelligence (AI), and data analytics to optimize production processes and bolster resilience in conflict situations. Moreover, it is imperative to cultivate flexible production systems capable of adeptly responding to shifts in the external environment and market dynamics. Furthermore, in times of hostilities, businesses must prioritize crisis planning, strategically reserve key resources, and ensure the coherence of cybersecurity measures to uphold stability and achieve success. Additionally, businesses should uphold their social responsibility by establishing networks and partnerships with other enterprises, governmental authorities, and the public to effectively address wartime challenges [15].

It is crucial to underscore the pivotal role and contribution of government initiatives, programs, and international support in facilitating the tactical management of enterprises during wartime. Ukrainian enterprises confronted with potential military threats necessitate government programs and initiatives, along with opportunities to access international support to bolster tactical management efforts. Government programs can furnish financial assistance to enterprises through loans and subsidies, thereby bolstering their financial stability. Furthermore, special laws and regulations can streamline the operating conditions for enterprises amidst martial law.

The economic strategy for enterprises should encompass three key aspects: access to markets, access to labour, and access to finance. To ensure unimpeded movement of goods along logistics routes and distribution channels, including international ones, it is important to create conditions for duty-free trade in foreign markets, develop clear plans for public procurement, including the operations of the State Reserve, and improve public procurement practices. Regarding access to labor, securing government support in locating skilled workers, including foreign migrants and Ukrainian refugees, is essential. This can be achieved through the implementation of labour reservation programmes, engaging the unemployed in labour activities, and developing training and retraining programmes, particularly for manufacturing professions. Concerning access to finance, reviving the banking sector as a financial intermediary institution is critical, along with expanding credit and implementing state-supported guarantee and grant programs. Additionally, directing international aid towards business recovery and development and utilizing tax incentives to encourage investment are vital measures [18].

In summary, effective tactical management of enterprises during wartime hinges on the interaction between state and international initiatives aimed at providing economic, financial, technological, and trade support.

**Conclusions.** The study's findings indicate that tactical management during wartime should be viewed as a multifaceted process that takes into account economic, technological, social, and political dimensions. Enterprises that deploy tactical management mechanisms during wartime have the potential not only to endure in volatile conditions but also to foster sustainable development and contribute positively to the country's socio-economic advancement.

It is imperative to integrate strategic and tactical management approaches to enable businesses to operate effectively and maintain resilience in the face of military threats. Achieving successful outcomes in challenging conditions necessitates collaboration with government initiatives, utilization of scientific advancements, and international support. Moreover, effective tactical management of enterprises during wartime demands the integration of principles of social responsibility and the preservation of corporate morale. This approach supports staff and facilitates interaction with the public.

It is crucial to integrate strategic and tactical management approaches to enable businesses to operate effectively and remain resilient in the face of military threats. Simultaneously, successful results in challenging conditions require cooperation with government initiatives, utilization of scientific developments, and international support. Additionally, effective tactical management of enterprises during wartime necessitates the integration of social responsibility principles and preservation of corporate spirit. This approach supports staff and facilitates interaction with the public.

The implementation of tactical management mechanisms for enterprises in Ukraine during times of war warrants further investigation. Specifically, research should focus on systemic risks and uncertainties stem-

ming from the war and how to adeptly adapt tactical management mechanisms to the dynamic circumstances of military operations. This research is particularly crucial in the context of the intricate decision-making process within enterprises.

Aspects of the interaction between enterprises and government agencies during a crisis continue to pose uncertainties. Furthermore, uncertainties persist regarding the recovery and reorientation of enterprises post-hostilities, along with the ethical and social challenges stemming from the implementation of tactical management in war conditions. Further research is essential to tackle these issues and formulate specific strategies for managing enterprises during times of war.

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**Andrii Terebukh**, Doctor of Economics, Full Professor, Head of the Department of Tourism. **Oksana Roik**, Candidate of Economic Sciences, Docent, Associate Professor at the Department of Tourism, Lviv Polytechnic National University. **Tactical management features of Ukrainian business in the conditions of war.**

This article discusses the management of entrepreneurship in the conditions of war in Ukraine. The purpose of this study is to analyse the tactical management of business activities in Ukraine in the conditions of war. The study seeks to identify the impact of military events on the tactical aspects of enterprise management and to determine effective adaptation strategies. The study's significance lies in developing recommendations and strategies to improve enterprise resilience and efficiency in unpredictable conditions. These recommendations facilitate the practical application of knowledge and help enterprises manage their activities effectively in challenging conditions, contributing to their sustainable functioning and development. The article outlines the research methods used to study the tactical management of businesses in Ukraine during wartime. It suggests recommendations for optimising the tactical management of enterprises to ensure their sustainability and development.

**Key words:** entrepreneurship, tactical management, government initiatives, adaptation, effective strategies, economic situation, war.



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У статті обґрунтовуються особливості тактичного управління підприємництвом в умовах війни в Україні шляхом впровадження тактичних підходів та інструментів для забезпечення стійкості та розвитку. Розглядаються виклики, які виникають у контексті воєнного стану, та пропонуються рекомендації щодо оптимізації управлінських практик для підтримки підприємництва в умовах невизначеності та загроз. Мета дослідження – вивчення та аналіз особливостей тактичного управління діяльністю підприємництва в Україні в умовах війни з метою розкриття впливу воєнних подій на тактичні аспекти управління підприємствами та визначення ефективних стратегій адаптації. Практичне значення дослідження полягає у розробці конкретних практичних рекомендацій та стратегій, спрямованих на покращення стійкості та ефективності підприємств у непередбачуваних умовах, що сприяють практичному застосуванню знань та допомагають підприємствам ефективно управляти своєю діяльністю в умовах війни, сприяючи їхньому стійкому функціонуванню та розвитку. Для дослідження особливостей тактичного управління діяльністю підприємництва в Україні в умовах війни використовувалися наступні методи дослідження, зокрема розгляд наукових публікацій, статей та інших джерел, що стосуються впливу війни на підприємництво та тактичне управління; використання відкритих даних та статистики для отримання об'єктивної інформації про економічну ситуацію та фінансові показники підприємств результатів опитувань серед експертів у галузі підприємництва та управління для збору експертних оцінок та точок зору; проведення анкетування серед підприємців для вивчення їхнього досвіду та відгуків стосовно тактичного управління в умовах війни. Розглянуто інноваційні та адаптивні стратегії тактичного управління, які використовують підприємства для протистояння військовим викликам. Проаналізовано роль та внесок державних ініціатив, програм та міжнародної підтримки у полегшенні тактичного управління підприємствами в умовах війни. Запропоновано рекомендації щодо оптимізації тактичного управління підприємствами в умовах війни з метою забезпечення їх стійкості та розвитку.

**Ключові слова:** підприємництво, тактичне управління, державні ініціативи, адаптація, ефективні стратегії, економічна ситуація, війна.