

# Informational and Analytical Support of the Assessment of the Developmental Potential of Companies in the Service Sector

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**Abstract**—This article studies the ways of forming an efficient business support of intellectual capital management. The effective use of intellectual capital by business entities can provide the competitiveness of enterprises in the modern social and economic conditions. A theoretical basis of business support of intellectual property management has been determined. There has been structures the intellectual capital and developed the assessment mechanism with methods of economic and mathematical modeling. The ways of increasing the efficiency of usage of intellectual capital by business entities have been determined.

**Keywords**—organizational and economic mechanism, intellectual capital, business entities.

## I. PROBLEM POSITIONING

Under modern conditions of transformations of the national economy and determining the priorities of the Euro-integration development important element of public administration is the formation of efficient informational and analytical system of the administrative decisions support. Shifting from post-industrial to the informational society determined the topicality of searching the new forms and systems of informational support in the corporate sector. The services sector is an intensifier of the national economy. Due to the low barrier of market entrance and high return on investments, it is economically-viable to involve the investments into the projects of the services sector development. In its turn, the development of the services sector will lead to the activation and development of other industries.

## II. ANALYSIS OF RECENT PUBLICATIONS

Conceptual provisions as to the assessment of the companies' potential, facilitation of their development are introduced in the works by R. Akoff, I. Ansoff, V. Babayev,

A. Berkut, P. Bubenko, P. Druker, L. Kantorovych, N. Krasnokutska etc. Solutions of the problems of formation of the informational and analytical support of the developmental potential assessment are dealt with in the works by the following scholars: K. Drura, T. Kalinesku, N. Olve, O. Podolianchuk, etc.

## III. PURPOSE AND TASKS

Purpose of the present study is the formation of theoretical and methodological provisions and practical recommendations as to the creation of the system of informational and analytical support of the assessment of the developmental potential of the companies in the services sector.

To achieve this goal the following objectives are set and achieved in the work:

- systematization of the conceptual provisions as to the determination and structuring of the developmental potential of companies in services sector;
- analysis of the elements of developmental potential of the business entities of the first structuring level, mainly: economical, investment and intellectual potential as the structural elements of the developmental potential;
- generalization of the theoretical conceptions of definition of the notion of informational and analytical support;
- determination of the ways of the formation of informational and analytical support of the assessment of developmental potential of companies in the services sector considering the transformational processes of the national economy.

#### IV. MAIN MATERIAL

Important aspect of the company development is the construction of the efficient system of informational and analytical support of the administrative processes. Under the conditions of transformational processes of Ukrainian economy and financial and economic crisis it would be appropriate to consider the possibilities for the developmental perspectives of the spheres-intensifiers of economy which may provide for the inflow of the investment resources into the associate spheres of economy. One of such sectors is the services sector.

It would be appropriate to consider the support of administrative decisions with the analytical resources as a process. Thus, the notion of informational and analytical support of the assessment of developmental potential of companies in the services sector may be defined as follows: the process of targeted selection, processing, analyzing the activity indexes of the business entities aimed at the support of administrative decisions with regard to the assessment and realization of the developmental potential. Based on the performed analysis, the basic structure of the developmental potential may be outlined, having singled out the elements of economic, investment and intellectual potential. The developmental potential structure may be determined on two levels.

On the first level the economic, investment and intellectual potential are considered as the structural elements. These elements are formed due to the capital investments into the processes of the business entities development to achieve the strategic goals set by the company. Having analyzed the structural elements of the developmental potential on the first level, the structural elements of the second level were determined which define the key coefficients characterizing the economic, investment and intellectual components of the companies development. Due to the performed analysis the authorial approach was realized to the selection of indexes of informational and analytical support of assessment the developmental potential of the companies in the services sector which considers the specificity of the sphere through accounting of the peculiarities of preparing the financial and economic statements of the given companies.

To define the ways of building the system of informational and analytical support the works of national and foreign scholars were analyzed as to the analysis of existing methods of the developmental potential assessment. As a result of the study, it was found that the most widespread in practice are the methods of expert assessment, modeling, ordinary, comparative and resulting. However, it is noteworthy that there is no approach which would consider the character of the company's activity in the services sector.

Thus, according to the results of analysis of the last publications and conceptual approaches of scholars to the formation of the developmental potential assessment, the following directions are suggested of the developmental potential assessment considering the services sector peculiarities, according to the following stages:

1) formation of the informational basis of assessment of the developmental potential of the companies in the services

sector;

2) elaboration of the methodological approach as to the formation of informational and analytical support of the developmental potential assessment;

3) assessment of the weight ratios as to each element of the developmental potential of companies in the services sector through questioning using the expert assessment method;

4) determining the indexes of the structural and logical model of integral estimation of the service sector developmental potential;

5) interpretation of the results obtained;

Assessment of developmental potential of the companies in the services sector according to the elaborated algorithm presupposes the determination and calculation of the weight coefficients of the structural elements of the developmental potential. To define the key coefficients the questioning was conducted with the use of questionnaire elaborated by the authors for the purpose of ranging the structural elements of the developmental potential at the first and second structuring levels. The questioning involved the specialists in the services sector and services consumers. The questioning presupposed the assessment by each of the structural elements of the developmental potential according to 100-grade scale. Each grade determines the importance of the potential element in the structural decomposition of the developmental potential. The suggested coefficients are formed based on the analysis of financial reporting and major trends and tendencies of the services sector development. The complex of indexes forming the informational basis of the assessment which depends upon the analysis of the structural elements of the developmental potential constitutes the basis of the pattern of information and analytical support of the assessment of the developmental potential of business entities in the services sector.

For the assessment of the developmental potential of business entities in the services sector considering the structuring, the calculation is suggested of the structural elements of potential at the first level of structuring and determining the integral coefficient of assessment of the developmental potential of business entities in the services sector according to the following formulae – 1.2:

$$E_i = \sum_{j=1}^n K_{ij} * N_{ij} \quad (1)$$

where  $K_{ij}$  is a weight coefficient of  $i$  element of the first level of DP  $j$  structural element of the second level defined through the expert questioning;

$N_{ij}$  is the average value of  $j$  index of the informational and analytical support for  $i$ -element of the first level of DP;

$n$  is the number of structural elements of the DP at the second level.

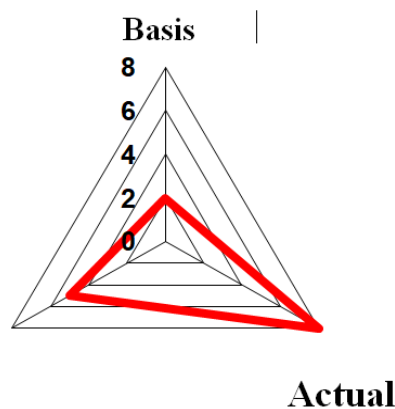
$$I_{pr} = 1 - \left( \sum_{i=1}^n K_i * E_i \right) \quad (2)$$

where  $K_i$  is a weight coefficient of  $i$  structural element of the developmental potential of the first level determined through the expert assessment method;

$E_i$  is the value of the available potential of  $i$  structural element of the Developmental Potential.

It is suggested to calculate the elements of the first level of the developmental potential of the companies in the services sector using the matrix approach based on the equations system with the matrix range definition.

The assessment results are interpreted according to the suggested methodology through the formation of the trend line by forming the graphical and analytical diagram through the coordination of planned and actual assessment indexes and realization of the developmental potential and determining the basic index through averaging the results of assessment. Building the trend line is shown in fig. 1 – layout of the graphical and analytical trend line of assessment of the developmental potential of companies in the services sector.



## Planned

Fig. 1. Graph-analytical diagram of the trend line of assessment and realization of the developmental potential of companies in the services sector. Overall view (elaborated by the authors).

As a result of building the graph-analytical diagram of the trend line of assessment and realization of the developmental potential the interpretation may be provided of the potential assessment results through the lengths of the graph vectors:

- Exceeding the length of the Planned vector testifies to insufficient use of the developmental potential of companies in the services sector;

- Exceeding the length of the Actual vector testifies to the excess fulfillment of the developmental potential realization plan;

- Exceeding the length of the Basis vector testifies to disagreement between the results of the company developmental potential for the future periods, for instance, due to the use of unreliable data of the financial and economic analysis or the outdated information;

- Equality of the length of the Plan and Actual vectors testifies to the complete fulfillment of the planned assessment results of the developmental potential realization;

- Equality of the length of all three vectors testifies to the absence of the tendencies to building of the developmental potential.

## V. CONCLUSION

Thus, the study determined the topicality of the issue of elaborating the ways towards building the system of informational and analytical support of the assessment of the developmental potential of the companies in the services sector. As a result, the information and analytical support was determined from the point of view of the process of insuring the informational support for the administrative decisions. Besides, the importance is outlined of the strategic orientation vector of the company. The structuring of the developmental potential was performed, based on which the approaches were determined as to its complex assessment through the calculation of indexes at each structural level. As a result of analysis the graphic and analytical pattern was elaborated of the trends of assessment the developmental potential of companies in the services sector based on which the assessment results are interpreted to determine further administrative activities as to the improvement of the efficiency of the developmental potential realization by the companies in the services sector.

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