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THE STUDY OF THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF BUSINESS PLANNING OF ENTREPRENEURIAL PROJECTS

Abstract

The article is devoted to the study of theoretical and methodological foundations of business planning of entrepreneurial projects. The purpose of the article is to deepen and generalize the theoretical and methodological foundations of business planning for the implementation of an entrepreneurial project, which will ensure the stabilization of the creation, functioning and development of a business. The need to strengthen the detailed and comprehensive implementation of modern planning elements in order to ensure the viability and planned competitiveness of business have been determined. Peculiarities of doing business in Ukraine have been established. The external and internal functions of a business plan have been revealed and detailed. The main sections of and methodological approaches to drawing up a business plan according to international and Ukrainian standards have been defined. An approximate structure of a business plan for various customers has been formed. The main stages of the process of managing the strategy of implementing an entrepreneurial project in the business planning system have been defined.

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Keywords: business planning; entrepreneurial project; strategic planning.

Introduction

The proper creation and subsequent functioning and development of each business entity requires detailed planning, in which the process of *business planning* is an effective tool. The development of a business plan i. e. a detailed preliminary analysis and forecast of the prospects for the implementation of a business project is of great importance especially when starting a new line of business activity or creating a strategic division of an enterprise. Objectively, the need for more detailed and comprehensive implementation of modern planning elements to ensure the viability and planned competitiveness of business is increasing. A business plan covers almost all functional directions of the entrepreneurial project implementation, starting from a detailed description of the technology of a business project and ending with thorough financial calculations of the efficiency of its activity. Therefore, its development and implementation control (in the future) significantly contributes to both increased efficiency and reduced risks in starting new areas of entrepreneurial activity. In modern conditions of the development of innovative approaches to entrepreneurial activity, starting a new business (expanding an existing enterprise) is possible only after determining the needs of the market, which are constantly changing. Hence, before implementing a business project, expanding the types of activities or updating the assortment, it is necessary to decide whether it is worth putting money and effort into implementing a specific project. The tool for solving this problem is a business plan, the development of which allows innovative opportunities to be aligned with the needs of the market for a certain period.

The theoretical foundations of business planning and a wide range of issues in the planning of entrepreneurial activities are reflected in the works of domestic and foreign authors, such as M. Aleksieieva, I. Ansoff, V. Blonska, Z. Varnalii, T. Vasylytsiv, A. Hershun, A. Ilin, I. Kovalchuk, T. Kushnir, V. Losiev, R. Lupak, O. Niemtsov, K. Reading, Z. Shershniyova, and others. However, questions related to the systematic presentation of theoretical and methodological approaches to business planning of entrepreneurial activity, the

creation and development of an enterprise continue to be of interest and inspire the search for innovative technologies and mechanisms.

The purpose and objectives of the article

The purpose of the article is to deepen and generalise the theoretical and methodological foundations of business planning for the implementation of an entrepreneurial project, which ensures the stabilisation of the creation, functioning and development of a business.

Research results

Business planning involves planning a company's activities within specific time limits, after which the main goal of a business plan must be achieved. A well-thought-out and substantiated business plan contributes to the effective development of an enterprise, capital attraction, prospects determination, economic risks prediction that may affect the implementation of a business project. The development of business plans and the conduct of business planning, taking into account all the nuances (constant monitoring of the market, the competitive environment, drawing up plans for the implementation of changes, etc.) in domestic spaces significantly differ from the European practices of developed countries. Unlike Western countries, business planning in Ukraine has a number of features [1]. Also, the experience of foreign and Ukrainian enterprises proves that underestimating the role of business planning in market conditions most often leads to great economic losses. Therefore, a business plan is an active tool of modern management, the use of which makes it possible to assess opportunities and ensure the stable functioning of an organisation in modern conditions. Let us consider the main principles of the theoretical and methodological basis of business planning.

The foundation for the business planning process is a *business idea* (a formalised document that allows companies to assess the potential of a business idea, opportunities and methods of its implementation in the prescribed form, evaluate productive forces, determine the necessary resources and sources of their provision). A business idea is specific, comprehensive knowledge of the expediency and possibility of

engaging in a certain type of business, as well as a clear understanding of its purpose, ways and means of achieving it [2]. It is believed that a business idea is the scarcest resource. However, in the territory of Ukraine, one of the scarcest resources is capital, since market relations, the financial sector, the sphere of production and service are poorly developed in comparison with the countries of Western and Central Europe and North America. That is why capital in Ukraine, especially in the conditions of the financial crisis and the full-scale military invasion of the Russian Federation, is a much more valuable resource.

The purpose of creating a business plan is to form a concept for the development of an enterprise (or for an enterprise to implement an entrepreneurial project), which provides analysis, evaluation, positioning, control and regulation of activity in conditions of uncertainty and dynamism of the external and internal environment [3]. Since business planning is a complex and time-consuming process, it is initiated at least half a year before the start of implementation. Company management, marketing representatives, financial experts, lawyers, economists, product developers (engineers, programmers, designers) and other specialised consultants and experts are involved in this process. A business plan is a guide to action and execution.

It is important to note that a business plan, unlike other planning documents of an enterprise, concerns planning the initiation and implementation of a separate business project of the enterprise; planning of individual directions, types of economic activity or creation of a separate strategic division of the enterprise; substantiation of promising directions for the development of economic and financial activity of the business entity. At the same time, it is insufficient to interpret the process of business planning only as a process of sequentially writing the necessary sections of a business plan document, because business planning is a systematic calculation of indicators of economic and financial activity for the operational (current) planning period and the selection of optimal answers to the criteria of optimality (maximisation of income and profit, efficiency of using resource potential, cost minimization). A business plan is a document that contains a system of measures and actions linked in time and space and coordinated

with the purpose and resources, aimed at obtaining profits, as a result of the implementation of an entrepreneurial project. This is the result of planning, recorded in a concise and understandable form of the document. It acts as a tool for achieving the goal, which includes all the main areas of the company's activity.

The functions of a business plan can be divided into two groups [3; 4]. The external group refers to familiarising the subjects of the external environment with the essence and main aspects of the enterprise's entrepreneurial project, while the internal one refers to the development of a mechanism of the enterprise's self-organisation, i.e. the justification of a complete management system for the implementation of a business project important for the enterprise. Taking account of the groups of a business plan, it is possible to determine the main goals and functions of the enterprise, namely: to model the enterprise's management system (by a separate business project or strategic division); to predict complications/risks of the enterprise's functioning; to attract the loan capital necessary for the company's activities; to ensure the process of "communication" between the enterprise and the institutions of the external environment of its functioning (suppliers, counterparties, buyers and employees); to develop management skills of top management and other management personnel of the enterprise.

The process of developing a business plan begins with the collection of information related to a business project. This information becomes the basis of further economic and mathematical calculations. The business planning information base is conditionally divided into two groups of data: Internal (financial and statistical reporting, management accounting information); External (statistical bulletins, market research, regulatory and legal parameters). The information necessary for the development of a business plan is formed, as a rule, in the following areas: marketing; production; financial; general economic; industrial; predictions and assumptions regarding certain parameters of the future business. The initial stage of developing a business plan involves the formation of a future business concept (the search for a business idea; the choice of a field of activity, form of business organisation and method of creation) [4; 5].

When working with enterprises on business planning issues, the respective companies often discover serious methodological errors already at the stage of conducting the examination, and in case of project implementation, those errors can lead to significant financial losses. This happens as a result of the most serious mistakes. Usually, the ten most common mistakes that still occur during the development and implementation of business plans [6] are singled out: 1. Stylistics of presentation (spelling, punctuation, style); 2. Negligence in design (lack of content and headings in tables; lack of data in charts; pagination; a large amount of technical terminology that can be replaced by plain language, etc.); 3. Lack of information; 4. Uncertainty of results; 5. Redundant information; 6. Unrealistic facts and unfounded assumptions; 7. Denial of risks; 8. Lack of competition; 9. Unreliable and unverified information; 10. Lack of a detailed financial forecast.

A high-quality business plan will make it possible to solve many problems, the main ones of which are [7]: justification of the economic feasibility of new directions of development; calculation of the expected financial results of business activity, primarily sales volume, profit, return on capital; determination of sources of funding for the chosen strategy, i. e. methods of concentration of financial resources; selection of employees capable of implementing such a plan.

When preparing a business plan, it is essential to make sure that it complies with the following basic principles: adequacy, target character, permanence, systematicity, scientific character and optimization. The mission, goals, strategy and tactics of the business project implementation formulated at the preparatory stage create the framework of each of the sections of this document, determine its direction and form the logic of construction.

Conducted studies indicate that there are numerous international and domestic standards for the structure of business plans [8-11], including: UNIDO (the United Nations Industrial Development Organization); KPMG (an international network of member firms KPMG International, which unites 189,000 professionals in more than 150 countries of the world); EBRD (the European Bank for Reconstruction and Development) is an international organisation that

allocates its own investment funds, and also stimulates the attraction of significant amounts of direct foreign investment, provides technical support for projects; BFM Group (a leading Ukrainian investment and project company specialising in investment consulting and providing services for the preparation of investment projects to attract investments); TACIS (a programme developed by the EU for the CIS countries to promote the development of harmonious and strong economic and political ties). A detailed description of these structures is given in Table 1.

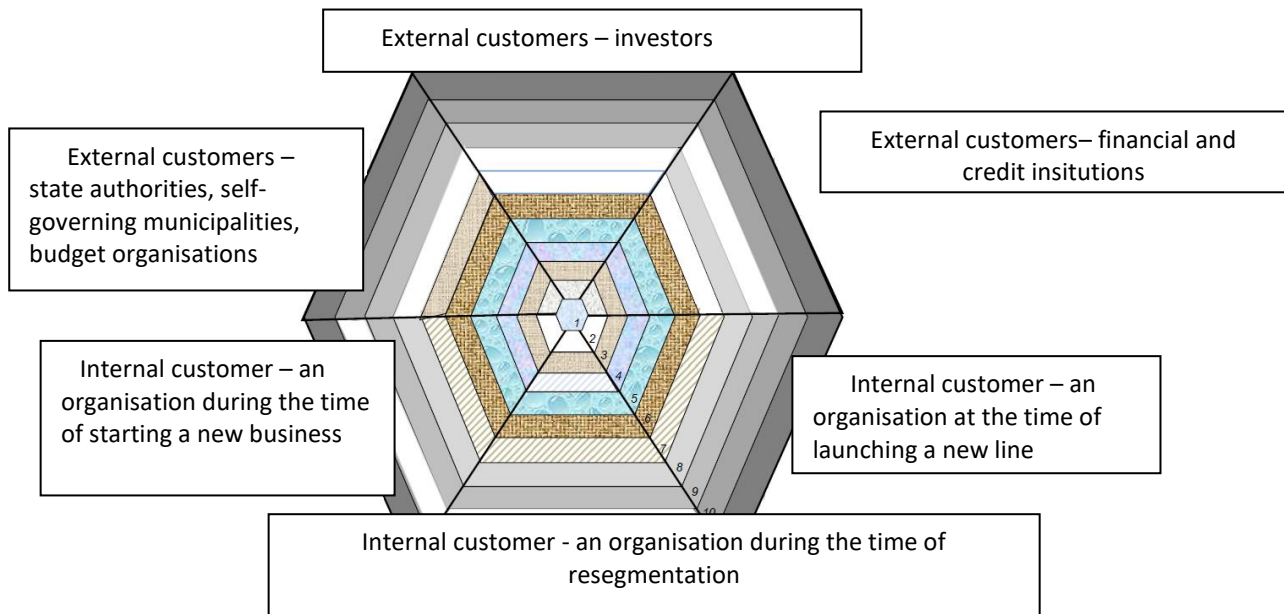
Since each type of business has its own characteristics (its field of activity, size, specifics of the market, etc.), the generalised experience of entrepreneurial activity helps to determine a reference point for forming the structure of a company's own business plan on the basis of the specified standard templates of business plans. An enterprise's own business plan will assist in achieving the goal of the business plan and goals of the enterprise as a whole, taking into account all aspects of the enterprise's activities and spheres of its economic activity. The structure of a business plan also depends on the type of enterprise and its business, the complexity of the tasks of implementing an entrepreneurial project. For example, for scientific and research enterprises that develop new ideas, new products or services, research of a marketing nature regarding the identification of potential consumers of innovations, their financial capabilities, and the necessary service is of fundamental importance. It is expedient to pay special attention to the presence of risk in scientific and research activity, to methods of its determination and consideration in the relevant sections of a business plan. Features of the structure of a business plan depend on the characteristics of the entity for which this document is intended (bank, investor, business partner/counterpart or future employee). The content and structure of a business plan are not regulated. Hence, different approaches to the development logic and structure of this document may be applied.

The presence of certain sections in business plans developed for different types of customers is schematically shown in Fig. 1.

Table 1. The main sections of a business plan according to international and domestic standards

Methodological approaches	Main sections of a business plan
<i>Methodology for drawing up a TACIS business plan.</i> TACIS is a programme developed by the EU for the CIS countries, with the aim of promoting the development of harmonious and strong economic and political ties between them and the EU	<ol style="list-style-type: none"> 1. Brief description. 2. Business and its strategy. 3. Market and marketing strategy. 4. Production and operation. 5. Management and decision-making process. 6. Finances. 7. Risk factors. 8. Appendices.
<i>The international standard for developing a business plan of the European Bank for Reconstruction and Development</i> - an international organisation, a powerful investor that allocates its own investment funds and also stimulates the attraction of significant amounts of foreign direct investment; provides technical support for projects	<ol style="list-style-type: none"> 1. Title page. 2. Confidentiality memorandum. 3. Summary. 4. Enterprise. <ol style="list-style-type: none"> 4.1. History of development and its state at the time of creation of a business plan, description of current activities. 4.2. Owners, management staff, employees. 4.3. Current activity. 4.4. Financial state. 4.5. Credits. 5. Project. <ol style="list-style-type: none"> 5.1. General information about the project. 5.2. Investment plan of the project. 5.3. Market analysis, competitiveness. 5.4. Description of the production process. 5.5. Financial plan. 5.6. Environmental assessment. 6. Financing. <ol style="list-style-type: none"> 6.1. Schedules of receipt and repayment of loan funds. 6.2. Collateral and guarantors. 6.3. Equipment and works that will be financed with loan funds. 6.4. SWOT analysis. 6.5. Risks and measures to reduce them. 7. Appendices.
<i>The international standard for forming a business plan by UNIDO – United Nations Industrial Development Organization</i>	<ol style="list-style-type: none"> 1. Summary. 2. Description of the industry and organisation. 3. Description of products (services). 4. Marketing and sales of products (services). 5. Production plan. 6. Organisational plan. 7. Financial plan. 8. Assessment of the project effectiveness. 9. Guarantees and risks of the company. 10. Appendices.
Methodological recommendations for developing business plans of investment projects (a domestic methodology)	<p>Title page. Confidentiality memorandum. Summary.</p> <ol style="list-style-type: none"> 1. Description of the business entity and its field of activity. 2. General information about the investment project. 3. Description of the business entity's products. 4. Marketing and sales of products. 5. Production plan. 6. Organisational plan. 7. Financial plan. 8. Evaluation of the effectiveness of the investment project implementation. 9. Risks. Appendices

Source: grouped by the authors based on sources [8-11].



Legends:

Sections of a business plan	Hatching:
<ol style="list-style-type: none"> 1. Summary 2. Description of the organisation 3. Marketing plan 4. Production plan 5. Organisational plan 6. Financial plan 7. Social effect 8. Risk analysis 9. Prospects 10. Reviews of experts 11. Appendices. 	<p>In solid colour - the presence of this section in a business plan is mandatory</p> <p>Parallel hatching denotes an optional section of a business plan</p> <p>Without hatching - the section should not be included in a business plan</p>

Fig. 1. An approximate structure of a business plan for different customers

Source: developed by the authors on the basis of [22].

It is crucial to immediately begin the development of a business plan by providing a concise description of the industry to which the business project belongs. The next step is to reveal the concept of the company's behaviour in the industry (coverage of strategic and tactical goals of its activity; products (services), their attractiveness; prospects for the development of the company). After that, a general description of the market for the company's products (services) is given (the potential and trends of market development and the target segment). The next stage is the determination of the benchmarks and goals of the company's marketing activities (planned market share; branching of the sales system; application of the discount system, etc.) and justification of the marketing strategy and

programs that support it. Having information about the likely volume of future sales of products (providing services), the business plan developer is able to calculate the production parameters of the business project (main technological operations; machines and equipment; raw materials and materials; production and non-production premises), with the help of which the process of production and sale of products will become possible in accordance with the forecasted sales volume. At the next stage, it is important to substantiate the organisational parameters of the company. Before the final stage of formulating the business plan, it is necessary to calculate the financial needs of implementing the business project. The last stage of developing the business plan is writing short conclusions from the main

provisions of the business plan (writing a summary).

As each section of the business plan is developed, it is necessary to identify and provide a description of potential threats to the implementation of the business project and predict ways to minimise them (types of possible risks; most likely risks; methods of response).

Like any other document, a business plan must meet certain requirements and rules of execution. These include: The small volume of the document, its simplicity and brevity (20-25 pages); Functionality; Ease of perception; Structuredness (chapters, paragraphs, table of content); Ensuring

the preservation of confidential information about the enterprise (entrepreneurial project); Realism of assumptions and predictions, a scientific character of presented results; Accuracy of financial calculations; Equality of detailing of calculations over time (planning of indicators for 3-5 years with detailing of calculations in the first year on a monthly basis, in subsequent years - on a quarterly basis); Ease of finding the necessary information; Clarity (illustrative material, appendices); Attractive appearance; Appropriateness of a writing style; An apt short title.

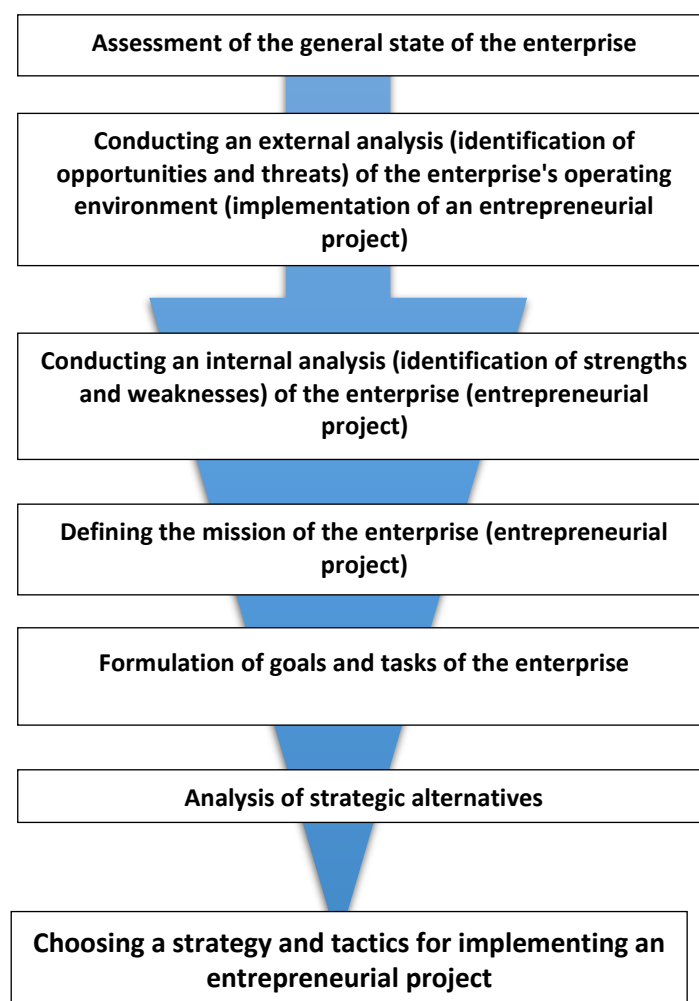


Fig. 2. The process of managing the strategy of implementing an entrepreneurial project in the business planning system

The task of the preparatory stage of the business plan development can be carried out thanks to the implementation of the following sequence of actions: formalisation of the idea of the preparatory stage of the business plan

development, determination of its key goals; selection of executors and distribution of duties among them; drawing up a work execution plan-schedule; collection of necessary internal and external information; preparation of the

preliminary results of the strategic analysis of the business project and their discussion with the project management; approval of the final results, formulation of the mission and main goals of the project, the selection of strategy and tactics for the implementation of the entrepreneurial project. The external analysis involves the assessment of factors that are external in relation to the enterprise, i.e. those conditions that the enterprise cannot change, but they objectively arise in the external environment and have an impact on business results. The purpose of the external analysis is to detect favourable opportunities and threats, as well as to identify key success factors in the chosen type of business activity. The general logic of the strategic planning process at the preparatory stage of the business plan development is shown in fig. 2.

The preparatory stage includes an assessment of the general condition (external and internal analysis); definition of the mission (philosophy of the enterprise); formulation of activity goals and objectives; analysis of strategic alternatives and strategy selection.

To study the level of influence of the external environment on the business project implementation, it is necessary to summarise all possible factors in the external environment that have or may have an impact on the implementation of the enterprise's business project in the future. In order to predict these influencing factors, it is advisable to divide them into the following groups: macroeconomic, changes in the economy of the country as a whole (dynamics of industrial production and development of the service sector, the level of inflation and unemployment, changes in population incomes, interest rates, exchange rates, etc.); industry factors (changes in the level of competition, consumer demands for the quality of goods (services) and their assortment, the level of wages and the impact of these and other factors on business profitability, the volume of economic activity); changes in the technical and technological base (the possibility of improving existing technologies and the emergence of new technologies); actions of competitors; political; natural; scientific and technical; mental factors, etc. The analysis of the internal environment can be carried out in parallel with or sequentially to the analysis of the external environment. At this

stage, the strengths and weaknesses of the enterprise and entrepreneurial project are highlighted. Taking into account the analysis and concept of the entrepreneurial project, the mission and goals of the entrepreneurial project are formed. Among the strategic alternatives of project implementation, the optimal strategy and tactics for the implementation of the entrepreneurial project are chosen.

Conclusions

In today's conditions, business planning is an important tool for planning the development of an enterprise, which makes it possible to analyse and control the process of economic activity and determine the directions of development. A business plan is necessary when creating new or reconstructing existing enterprises, when determining the strategy of an enterprise's development, and it is also needed when making adjustments to an enterprise's activities. The development of a business plan involves the formulation and implementation of a system of measures to solve future problems of an enterprise's development and improve the results of its activities.

In our time, the attention to the development of business plans has noticeably increased, which is due to the following factors: an increase in the level of uncertainty of the external environment of an enterprise; the appearance of a large number of competitive companies; the need to use rational methods of economic analysis and forecasting; the growing role of strategic planning. Today, business plans are developed by almost all enterprises, regardless of the form of business. The main tasks of a business plan are: specifying the goals of an organisation's development; studying the market situation; choosing and justifying the direction of an organisation's development and determining sources of funding; calculating expected financial results of activity; reflecting a company's prospects. It is essential to choose the appropriate structure of a business plan, taking into consideration the recommendations of international standards and to follow the defined stages of the process of managing the strategy of implementing an entrepreneurial project in the business planning system.

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ДОСЛІДЖЕННЯ ТЕОРЕТИКО-МЕТОДОЛОГІЧНИХ ЗАСАД БІЗНЕС-ПЛАНУВАННЯ

Анотація

Стаття присвячена дослідженню теоретико-методичних засад бізнес-планування підприємницьких проектів. Метою статті є поглиблення та узагальнення теоретико-методологічних засад бізнес-планування реалізації підприємницького проекту, що забезпечує стабілізацію створення, функціонування і розвитку бізнесу. Визначено потребу у посиленні детального та комплексного впровадження сучасних елементів стратегічного планування задля забезпечення життєдіяльності та планової конкурентоспроможності бізнесу. Встановлено особливості ведення бізнесу в Україні. Розкрито та деталізовано зовнішню та внутрішню функції бізнес-плану. Визначено основні розділи та методичні підходи складання бізнес-плану згідно міжнародних та українських стандартів. Сформовано орієнтовану структуру бізнес-плану для різних замовників. Визначено основні етапи процесу управління стратегією реалізації підприємницького проекту в системі бізнес-планування.

Ключові слова: бізнес-планування; підприємницький проект; стратегічне планування.

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