Assessment of the Internal Potential of Analytical and Forecasting Support for the Management of Financing in Agricultural Enterprise Development

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Abstract. *Agricultural enterprises in Ukraine play a pivotal role in ensuring the country's food security and contributing to economic development. Nevertheless, the present operating conditions of the agricultural sector are characterised by elevated uncertainty, attributable to economic, social, and political factors. In such circumstances, the study of methodological approaches to financing the development of agricultural enterprises becomes particularly relevant. The financing of agricultural enterprises is supported by analytical and forecasting methods and tools. These are utilised to assess the financial condition of an enterprise, forecast its development, and enable effective managerial decisions to be made. The objective of this support is to optimise the use of financial resources, minimise risks, and ensure the sustainable development of the enterprise. The implementation of these methodological approaches facilitates enterprises in adapting to changes in the financial environment and maintaining stable growth. Their function is to assist in the identification and resolution of deficiencies within the enterprise's financial framework, to optimise the utilisation of available resources, and to attract supplementary financial resources to support development. The provision of analytical and forecasting support to agricultural enterprises has been demonstrated to facilitate the capacity for informed managerial decision-making, enhance the efficiency of resource utilisation, and ensure financial stability. The utilisation of contemporary technologies has the capacity to automate processes and enhance data transparency, which is imperative for attracting investment and maintaining the enterprise's competitiveness. The study of methodological approaches to financing the development of agricultural enterprises under current conditions allows for the consideration of economic instability, changes in the regulatory environment, technological innovations, and social factors influencing enterprise operations. The development and implementation of effective financing methodologies will contribute to the sustainable development of the agricultural sector and enhance its competitiveness.*

Keywords: *analytical and forecasting support, development financing, analytical tools, sources of financing.*

JEL Classification: *C53, G32, M21, Q14*

1 Introduction

The internal potential for providing analytical and forecasting support to manage the financing of agricultural enterprise development is a complex, multifaceted phenomenon. It encompasses informational and analytical resources, managerial competencies, technological capabilities and organisational culture. This potential plays a pivotal role in shaping an effective development strategy in the process of transforming financial decisions; however, its actual impact often remains beyond the scope of conventional evaluation methods. This phenomenon is shaped by the internal structural complexity of agricultural production, the instability of the financial environment, limited access to external financing and a high level of risk. An in-depth investigation is therefore necessary to identify its structural components and forecast the effectiveness of managerial decisions.

The importance of examining the inherent capabilities of analytical and forecasting support lies in its potential to enhance the quality of financial planning, the precision of forecasts, and the prudence of investment decisions in the agricultural sector. In this context, an underestimation of an enterprise's internal resources has the potential to result in distorted financial indicators, inefficient capital allocation, and a decline in the overall resilience of

the agricultural business. Therefore, it is particularly important to develop methodological approaches that integrate the quantitative and qualitative parameters of internal potential assessment into the financial management system. Within this framework, every stage of the management process—from collecting primary data to formulating a financial strategy—requires thorough analysis that considers the enterprise's internal capabilities (Myskin et al., 2023). The present study investigates the internal potential of analytical and forecasting support with a view to developing new approaches to managing development financing. It is posited that the enterprise's ability to adapt to conditions of high economic uncertainty and to utilise its own resources as efficiently as possible plays a central role.

2 Research Objective and Methodology

The objective of the present study is twofold: firstly, to provide a theoretical rationale for approaches to the assessment of the internal potential of analytical and forecasting support in the context of financing the development of agricultural enterprises; and secondly, to provide a practical implementation of such approaches. The ultimate goal of the study is to enhance the effectiveness of managerial decision-making. The research is structured in a logical progression from the theoretical justification of key concepts, to the development and practical testing of methodological tools, and finally to the formulation of conclusions and recommendations for improving the management of development financing in agricultural enterprises. The study's methodological framework includes general scientific methods such as analysis, synthesis, induction, deduction, abstraction and modelling, as well as economic and statistical methods such as cluster analysis and correlation-regression modelling. It also incorporates expert evaluation and forecasting techniques. A systems approach is adopted to consider internal potential as an integrated, dynamic system embedded within the management process.

3 The Essence and Structure of Analytical and Forecasting Support for Development Financing Management

The internal potential of an enterprise is a complex, multidimensional economic category that reflects the totality of available and latent resources capable of ensuring the effective functioning and development of a business entity under dynamic external conditions. A scientific understanding of an enterprise's internal potential recognises it as an integrated system, operating based on the interconnections between its components, and capable of generating a synergistic effect (Sas et al., 2023).

This methodological approach facilitates the identification of quantitative parameters of resource provision, as well as the qualitative characteristics of interactions among elements of the enterprise's internal environment. These characteristics are pivotal in determining the enterprise's capacity for adaptation, development, and effective functioning in a rapidly changing external environment.

In structural terms, the internal potential of an enterprise can be interpreted as a multi-component system comprising a set of interrelated subsystems. Each subsystem performs a specific function in ensuring the overall effectiveness of managerial activity. In the context of analytical and forecasting support, this potential encompasses human, informational, organisational, methodological, and technological components that facilitate the enterprise's capacity to generate, process, interpret, and utilise analytical information for the purpose of forecasting financial outcomes and formulating well-informed managerial decisions.

The internal potential of an enterprise is not merely a resource base, but rather a systemic characteristic that determines the level of internal organisation, the capacity for self-development, and the ability to function effectively under conditions of uncertainty. Consequently, internal potential is not a static value; it is formed, transformed, and developed under the influence of both internal and external factors. These include the level of managerial culture, the institutional environment, innovation capacity, and access to modern information technologies.

Analytical and forecasting support is regarded as a functional and informational management subsystem that ensures the systematisation, analysis, and forecasting of economic information to enhance the effectiveness of decision-making (Bondarenko et al., 2025). In the context of agricultural enterprise development financing, it functions as a pivotal instrument for adapting to uncertainty, optimising resource allocation, and ensuring financial stability. The effectiveness of the enterprise is determined by the quality of the analytical and forecasting methods used, as well as the enterprise's ability to integrate these tools into the overall system of strategic management.

Conversely, the management of development financing encompasses deliberate actions pertaining to the establishment, distribution, and utilisation of financial resources, with the objective of ensuring the enterprise's sustainable growth. This management encompasses both the strategic and

tactical aspects of financial planning, investment analysis, risk assessment, and control over the implementation of financial decisions.

It can thus be concluded that the internal potential of analytical and forecasting support for development financing management is an integrated characteristic of an enterprise's ability to generate, maintain, and effectively utilise analytical and forecasting resources for the purpose of making financial decisions with a view to ensuring sustainable development (Titov et al., 2024). This potential is multidimensional and includes the following components, which interact within a unified management system and are essential for forecasting financial flows and resource needs:

• Human component (the qualification level of analytical personnel).

• Informational component (availability, completeness, and quality of input data).

• Methodological component (application of modern methods of analysis and forecasting).

• Organisational component (the structure of analytical activity management).

• Technological component (use of digital tools and software).

A scientific understanding of the nature and structure of internal potential in analytical and forecasting support deepens theoretical comprehension of financial management mechanisms in the agricultural sector. It also lays the foundation for developing practical tools to assess, enhance and integrate this potential into an enterprise's strategic management system.

The evaluation of an enterprise's inherent capabilities is a multifaceted analytical process entailing the systematic identification of resource utilisation levels and the efficacy of their implementation within managerial activities. Within the domain of academic discourse, internal potential is regarded not solely as a collection of resources but as a dynamic system that is capable of development, adaptation, and the generation of a synergistic effect. Consequently, its evaluation necessitates a comprehensive approach underpinned by clearly delineated criteria that facilitate both quantitative and qualitative measurement of the performance level of each component of the potential.

The system of criteria for assessing internal potential functions as an analytical filter through which the actual state of the enterprise's resource base is verified, its alignment with strategic goals is evaluated, and its capacity to support effective development financing management is determined. It is imperative that these criteria are relevant, measurable, adaptable to the specifics of the industry, and capable of reflecting both the current state and the dynamics of change within the enterprise's internal environment (Havrylchenko, 2021). The key criteria used in assessing internal potential include the following:

• Effectiveness (reflects the degree to which planned goals and objectives are achieved using internal resources).

• Efficiency (characterises the ratio between resource expenditures and the results obtained, particularly in financial, production, and managerial dimensions).

• Adaptability (determines the enterprise's ability to respond promptly to changes in the external environment by transforming internal processes).

• Integration (indicates the level of interaction among the various components of potential, their coherence, and interdependence).

• Resilience (assesses the enterprise's ability to maintain functionality and integrity under crisis conditions or external threats).

Each of the criteria can be further detailed through a system of indicators that enable the quantitative assessment of the corresponding characteristics. The measurement of internal potential is achieved through the application of relevant performance indicators. The effectiveness of human capital is typically measured by labour productivity, employee turnover rate, and the proportion of staff with higher education. The financial potential of a given entity is evaluated using a range of indicators, including liquidity ratios, profitability indicators, and financial independence coefficients. The performance of the information and analytical system is measured by the level of accounting automation, the availability of analytical reports, and the frequency of updates to information databases, among other factors.

Thus, using a system of criteria to assess internal potential not only captures the enterprise's current state, but also reveals its development reserves. This supports the formulation of well-grounded managerial decisions and ensures the enterprise's strategic orientation under conditions of uncertainty and intense competition. This provides the basis for developing an effective financing model for enterprise development based on its actual potential and capacity for self-development.

4 Assessment of the Internal Potential of Analytical and Forecasting Support

The current state of the analytical and forecasting tools used in the agricultural sector for financial decision-making is characterised by a gradual shift from traditional methods to integrated digital

solutions. These modern approaches are based on big data, artificial intelligence, geographic information systems (GIS) and intelligent modelling (see Table 1). However, the level of implementation of such tools remains uneven, largely due to technological and organisational-economic barriers.

In practice, classical methods of financial analysis provide a basic assessment of an enterprise's financial condition; however, they possess limited predictive capacity and fail to account for the dynamics of the external environment. This aspect is critically important for the agricultural sector, which is highly sensitive to seasonal, climatic, and market fluctuations (Hudz, 2015). The efficacy of econometric models (e.g., regression analysis, trend models, scenario modelling, and simulation forecasting methods) is contingent on the quality of input data, the qualifications of personnel, and the availability of appropriate software.

Digital agribusiness management platforms are also gaining significant traction. These systems have been developed to integrate functions such as financial planning, cost monitoring, risk management, and income forecasting. ERP solutions that have been tailored to the agricultural sector (for example, SAP Agriculture, AgroOffice, Cropio) enable comprehensive real-time analysis of financial flows, taking into account agrotechnical, logistical and market factors. However, the implementation of these systems necessitates substantial investment and organisational restructuring, which limits their accessibility for small and medium-sized agricultural enterprises.

It is imperative to pay particular attention to geographic information systems (GIS) and satellite monitoring. While not considered financial instruments per se, they offer indispensable data for the purposes of yield forecasting, risk assessment and expenditure planning. The integration of these systems with financial models has been demonstrated to enhance the accuracy of forecasts and the validity of investment decisions.

The methodology for assessing the internal potential of analytical and forecasting support in managing the financing of agricultural enterprise development involves a step-by-step implementation of a set of procedures aimed at the formalisation, quantitative interpretation, and integrated evaluation of the key characteristics of an enterprise's analytical capacity. This methodological approach is intended to ensure the objectivity, comparability, and practical applicability of the assessment results (Kupyra et al., 2021).

In the initial phase, indicators are identified and organised in a manner that reflects the developmental level of each component of the internal potential of analytical and forecasting support (see Table 2).

Indicators are classified into two distinct categories: quantitative and qualitative. The former includes metrics such as the number of BI reports, the frequency of data updates, the number of

Table 1 Comparative analysis of traditional and digital approaches to analytical and forecasting support in financial management of agricultural enterprises

Comparison criterion	Traditional approaches	Digital approaches
Type of tools	Manual and spreadsheet-based analytical methods	Information systems, analytical platforms, artificial intelligence
Examples of tools	Horizontal and vertical analysis, financial ratios, SWOT analysis	ERP systems (e.g., SAP, AgroOffice), BI platforms, GIS, predictive models
Data sources	Accounting reports, financial documentation	Big data, IoT, satellite imagery, CRM/ERP systems
Level of automation	Low	High
Forecast accuracy	Moderate	High (provided data quality is ensured)
Flexibility and adaptability	Limited	High
Need for qualified personnel	Moderate	High
Investment costs	Low	Significant
Decision-making speed	Slow	High
Integration capabilities	Limited	Broad

Source: compiled by the author based on data from (Hudz, 2015, Myskin et al., 2023)

Table 2 Indicators for Assessing the Internal Potential of Analytical and Forecasting Support in the Management of Agricultural Enterprise Development Financing

Component	Indicator	Type
Informational	Number of data sources used in analytics (internal and external)	Quantitative
	Frequency of database updates (daily, weekly, monthly)	Quantitative
	Data completeness (percentage of filled fields in key tables)	Quantitative
	Availability of historical data (number of retrospective years)	Quantitative
	Share of real-time data (%)	Quantitative
	Share of structured/unstructured data in total volume	Quantitative
	Availability of external sources (weather, market prices, satellite imagery)	Qualitative
	Existence of data quality management policies (Data Quality Policy)	Qualitative
Analytical	Number of analytical methods used (correlation, regression, factor analysis, etc.)	Quantitative
	Share of managerial decisions based on analytics (%)	Quantitative
	Frequency of forecast updates (monthly, quarterly, etc.)	Quantitative
	Forecast accuracy (average deviation from actual values)	Quantitative
	Share of decisions made based on analytics	Quantitative
	Availability of forecasting models (yes/no; number of models, e.g., crop failure risk)	Qualitative
	Availability of risk assessment models	Qualitative
	Availability of KPI monitoring system with automatic updates	Qualitative
Technological	Number of regularly used BI reports	Quantitative
	Level of reporting automation (from 0 to 100%)	Quantitative
	Number of integrated information systems (ERP, CRM, SCM, etc.)	Quantitative
	Availability of integrated analytical platform (Power BI, Tableau, Qlik, etc.)	Qualitative
	Availability of cloud infrastructure	Qualitative
	Level of mobile analytics usage (report accessibility via smartphones)	Qualitative
	Availability of version control system for analytical models	Qualitative
Human resources	Number of analysts on staff	Quantitative
	Share of certified personnel	Quantitative
	Hours of analytics training per employee	Quantitative
	Qualification level of analytical personnel (based on certification or education)	Qualitative
	Availability of internal analytics hub	Qualitative
	Level of analyst involvement in strategic sessions	Qualitative
Organisational	Frequency of analytics use in managerial decisions (daily, weekly, etc.)	Quantitative
	Frequency of updates to analytical regulations	Quantitative
	Availability of analytical activity regulations (yes/no)	Qualitative
	Integration of analytical and forecasting support into strategic planning (low/medium/high)	Qualitative
	Availability of data governance policy	Qualitative
	Availability of internal audit of analytical function	Qualitative

Source: compiled by the author

analytical models, the volume of processed data, and the number of in-house analysts. The latter encompasses elements such as the level of process automation, the degree of integration of analytics into managerial decisions, and the presence of analytical activity regulations. It is imperative that the indicators be relevant, measurable, and capable of reflecting both the current state and the dynamics of the development of the analytical function. The indicators presented not only facilitate the evaluation of the present state, but also assist in the identification of bottlenecks and growth points for enhancing the effectiveness of development financing management.

The second stage involves standardising the indicators to a unified scale to ensure their comparability. This is achieved by normalising values on a scale from 0 to 1 or from 0 to 100 points, depending on the chosen methodology. To illustrate this, consider a scenario in which the maximum number of BI reports in the sample is 50 and an enterprise has 25 reports. In this case, the normalised value would be 0.5 or 50 points. In the case of qualitative indicators, the utilisation of expert evaluation scales (e.g., Likert scale) enables the incorporation of subjective characteristics in a formalised manner.

In the third stage, weight coefficients are assigned to each indicator or group of indicators. This enables the relative importance of individual characteristics to be considered in the overall assessment of potential. Methods such as the Delphi method or statistical techniques, particularly Principal Component Analysis (PCA), can be applied to identify the most significant factors based on empirical data. The choice of method depends on the availability of data, the research objectives and the desired level of assessment detail (Piletska et al., 2022).

As part of the study examining the potential for providing analytical and forecasting support to manage development financing in agricultural enterprises, an empirical assessment was conducted using data from three enterprises in the Vinnytsia region (see Table 3). This enabled the proposed methodology to be tested and revealed the practical aspects of its application in a real-world agricultural context. A fundamental aspect of evaluating the internal capacity of analytical and forecasting support (AFS) in the context of development financing management within agricultural enterprises pertains to the establishment of a data set, which is achieved through the implementation of an indicator table. This stage is of critical importance, as the subsequent analysis, normalisation, and integrated evaluation of potential are based on the collected information. The establishment of such a database necessitates a series of sequential procedures that guarantee the reliability, completeness and analytical suitability of the gathered data.

The initial step in this process is to conduct a survey of the research subjects, i.e., the agricultural enterprises participating in the assessment. The questionnaire should be structured in accordance with the selected system of indicators and should cover both quantitative and qualitative parameters that characterise the level of development of the informational, analytical, technological, human, and organisational components of analytical and forecasting support (AFS). It is imperative that the survey be standardised and that respondents possess the relevant expertise in managing analytical processes.

The subsequent stage in the process is to determine the benchmarking levels for the indicators. This is to establish reference or threshold values against which the actual performance of enterprises will be compared. These benchmarks may include sample averages, best practices, or normative targets. The subsequent step in the methodology is the objective data normalisation, which is enabled by benchmarking.

Normalisation is defined as the process of converting all indicators to a unified scale, typically ranging from 0 to 1. In this scale, a value of 0 indicates the complete absence or underdevelopment of the respective element; a value of 0.5 reflects partial implementation or an average level of development; and a value of 1 signifies full implementation or a high level of functionality. This ensures the comparability of indicators, irrespective of their nature or units of measurement. Normalisation of quantitative indicators is achieved through the division of the observed value by the established benchmark or maximum value within the sample. To illustrate this, consider a scenario in which an enterprise possesses 10 BI reports, while the maximum observed among comparable enterprises is 20. In this case, the normalised value would be 0.5. In the context of qualitative indicators, the utilisation of expert evaluation scales, such as the Likert scale, serves to formalise subjective characteristics.

Subsequent to the process of normalisation, the subsequent step is to assign weights to the indicators. The weights assigned to each indicator reflect the relative importance of these indicators within the overall assessment structure. In cases where indicators are considered equally significant, weights may be equal. However, in cases where significance is not equal, weights may be differentiated based on expert evaluation or statistical methods, such as Principal Component Analysis (PCA). The determination of appropriate weights is of paramount importance in ensuring a balanced evaluation and in preventing the predominance of individual indicators. In the present calculation, the equal-weighting approach is applied, with each indicator assigned a weight of 0.3.

The final step involves calculating the weighted scores by multiplying the normalised value of each indicator by its corresponding weight. Once the weighted scores for all indicators have been determined, their sum constitutes the integrated

Table 3 Assessment of the internal potential of analytical and forecasting support for development financing management in agricultural enterprises of Vinnytsia region

Row labels	Enterprise A	A (Weighted)	Enterprise B	B (Weighted)	Enterprise C	C (Weighted)
Analytical	**4.3**	**0.13**	**2.2**	**0.06**	**6**	**0.18**
Number of analytical methods	0.6	0.02	0.3	0.01	0.8	0.02
Availability of risk assessment models	0.5	0.01	0.2	0.01	0.8	0.02
Availability of forecasting models	0.6	0.02	0.3	0.01	0.9	0.03
KPI monitoring system	0.6	0.02	0.3	0.01	0.9	0.03
Forecast accuracy	0.7	0.02	0.4	0.01	0.9	0.03
Share of decisions based on analytics	0.7	0.02	0.4	0.01	0.9	0.03
Forecast update frequency	0.6	0.02	0.3	0.01	0.8	0.02
Informational	5.3	0.16	2.9	0.09	6.8	0.20
Availability of historical data	0.6	0.02	0.3	0.01	0.8	0.02
Number of data sources	0.7	0.02	0.4	0.01	0.9	0.03
Availability of external sources	0.7	0.02	0.4	0.01	0.9	0.03
Data completeness	0.9	0.03	0.6	0.02	1	0.03
Data quality policy	0.5	0.01	0.2	0.01	0.8	0.02
Share of real-time data	0.5	0.01	0.2	0.01	0.7	0.02
Share of structured/ unstructured data	0.6	0.02	0.3	0.01	0.8	0.02
Database update frequency	0.8	0.02	0.5	0.01	0.9	0.03
Human resources	3.7	0.11	1.9	0.06	5.5	0.16
Analytics hub	0.5	0.01	0.2	0.01	0.8	0.02
Training hours per employee	0.6	0.02	0.3	0.01	0.9	0.03
Analyst involvement in strategy	0.6	0.02	0.3	0.01	0.9	0.03
Number of analysts	0.6	0.02	0.3	0.01	0.9	0.03
Personnel qualification level	0.7	0.02	0.4	0.01	1	0.03
Share of certified personnel	0.7	0.02	0.4	0.01	1	0.03
Organisational	3.7	0.11	1.9	0.06	5.5	0.16
Audit of analytical function	0.6	0.02	0.3	0.01	0.9	0.03
Integration of AFS into strategy	0.6	0.02	0.3	0.01	0.9	0.03
Availability of regulations	0.7	0.02	0.4	0.01	1	0.03
Update frequency of analytical regulations	0.6	0.02	0.3	0.01	0.9	0.03
Data governance policy	0.5	0.01	0.2	0.01	0.8	0.02
Frequency of analytics use	0.7	0.02	0.4	0.01	1	0.03
Technological	4.5	0.13	2.4	0.07	6.4	0.19
Integrated analytical platform	0.7	0.02	0.4	0.01	1	0.03
Number of BI reports	0.7	0.02	0.4	0.01	0.9	0.03
Number of integrated systems	0.6	0.02	0.3	0.01	0.9	0.03
Version control of models	0.6	0.02	0.3	0.01	0.9	0.03
Mobile analytics	0.5	0.01	0.2	0.01	0.8	0.02
Reporting automation level	0.8	0.02	0.5	0.01	1	0.03
Cloud infrastructure	0.6	0.02	0.3	0.01	0.9	0.03

Source: compiled by the author

index of AFS potential (see Fig. 1). This composite indicator facilitates comparative analysis, facilitates the identification of strengths and weaknesses within the enterprise's analytical system, and enables the formulation of recommendations for its improvement.

Furthermore, the assessment results can serve as a foundation for the strategic decision-making process concerning investments in the development of information and analytical infrastructure, the enhancement of staff qualifications, and the implementation of modern digital technologies in financial management.

The present study is based on empirical data obtained from the assessment of three agricultural enterprises in the Vinnytsia region. The findings indicate a direct correlation between the level of AFS development and the effectiveness of development financing. Enterprises with higher integrated AFS potential indices demonstrate greater capacity for strategic planning, more accurate financial forecasting, more effective risk management, and more rational allocation of investment resources.

Specifically, enterprises demonstrating an index of 0.89 are distinguished by a high degree of automation in analytical processes, the utilisation of contemporary BI tools, and the incorporation of analytics into strategic management systems. This enables stable financing of innovative projects and adaptability to market changes.

Conversely, enterprises with a lower AFS index (e.g., 0.34) encounter difficulties in establishing a reliable information base and have restricted access to analytical tools, which hinders effective financial decision-making. This has been demonstrated to result in the inefficient use of resources, a reduction in the attractiveness of investment, and a decline in development rates.

The results of the empirical analysis confirm the hypothesis of a direct positive relationship between the level of internal AFS potential and the effectiveness of development financing in agricultural enterprises. This finding emphasises the necessity for a systematic approach to enhancing the analytical function in the agricultural sector, particularly through investments in digital transformation, staff training, standardisation of analytical processes, and the integration of forecasting models into the management system. It is evident that, in the long term, this will engender enhanced efficiency in financial management and ensure the sustainable development of enterprises in a dynamic external environment (Ishchenko, 2021).

Following a thorough evaluation of the inherent analytical and forecasting capabilities within agricultural enterprises, it is recommended that a comprehensive set of strategic and tactical directives be formulated to enhance the existing development financing management system. The objective of these directives is to enhance the validity of managerial decisions, mitigate financial risks, and ensure sustainable enterprise growth in conditions of external uncertainty.

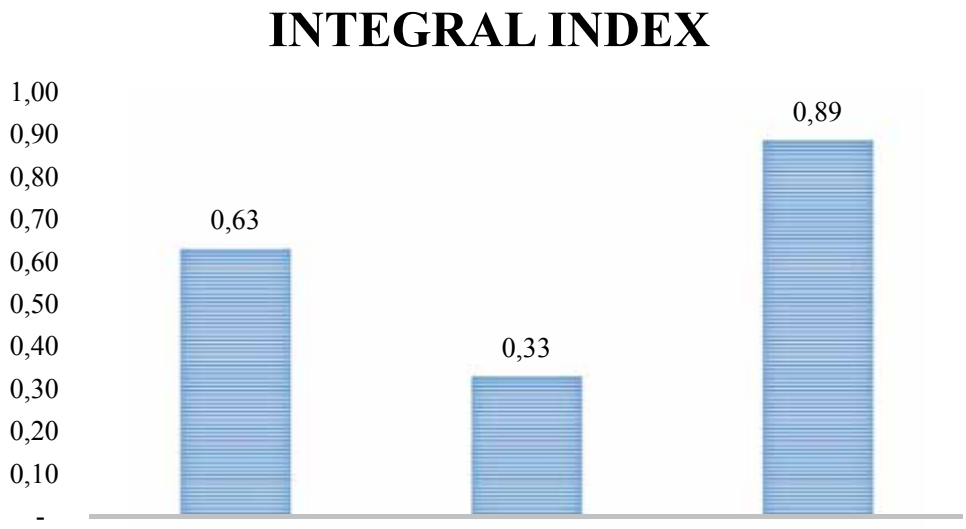

Figure 1 Comparison of integrated indices of analytical and forecasting support potential

Source: compiled by the author

The primary and foundational direction is the development of the enterprise's information infrastructure. This process encompasses the establishment of systems for the collection, storage, and processing of data, with the objective of ensuring the completeness, timeliness, and accessibility of information for analytical purposes. It is imperative to emphasise the necessity of integrating both internal and external data sources, encompassing market information, meteorological indicators, satellite imagery, and other relevant data sets. A significant step in this direction is the formalisation of data quality management policies, which has been shown to enhance the reliability of analytical conclusions (Myskin et al., 2023).

The second strategic direction involves enhancing the enterprise's analytical capacity. This encompasses the expansion of analytical and forecasting methodologies, the implementation of risk assessment models, and the development of a system of key performance indicators (KPIs) with automated monitoring. The utilisation of contemporary business intelligence (BI) tools is advocated, in conjunction with the incremental integration of artificial intelligence components to construct adaptive forecasting models.

The third direction of enquiry focuses on the digital transformation of management processes. This necessitates the automation of reporting procedures, the integration of analytical platforms with ERP and CRM systems, and the facilitation of mobile access to analytical information for executive staff. A fundamental aspect of this paradigm shift pertains to the establishment of a cohesive analytical environment that fosters transparency, responsiveness, and convenience in financial decision-making (Chen et al., 2023).

The fourth direction is the development of human capital. The enhancement of the qualifications of analytical personnel, the certification of specialists, and the establishment of internal centres of analytical competence (analytical hubs) will contribute to the fostering of an analytical culture within the enterprise. It is imperative to ensure the involvement of analysts in strategic planning and financial forecasting.

The fifth direction involves the institutionalisation of the analytical function within the management system. This encompasses the formulation and execution of regulations pertaining to analytical activity, the identification of responsible organisational entities, and the periodic internal auditing of the efficacy of AFS. The integration of analytics into strategic planning and budgeting processes is instrumental in ensuring the coherence and consistency of financial decisions.

5 Conclusions

To conclude this study on the internal potential of analytical and forecasting support (AFS) for managing development financing in agricultural enterprises, it can be summarised that effective financial resource management in the agricultural sector requires a systemic approach. This approach necessitates a comprehensive analysis of internal reserves, financial risk forecasting, and strategic planning.

The study revealed that the internal potential of AFS is a key factor in enhancing the adaptability of enterprises to external changes, particularly fluctuations in exchange rates, shifts in regulatory frameworks, and market volatility. The integration of digital tools, the implementation of ESG standards, and the adherence to sustainable development principles have been demonstrated to contribute to the enhancement of the reputational resilience of enterprises. This, in turn, has been shown to result in the opening of new investment opportunities and the expansion of international operations (Breuer et al., 2021).

Concurrently, the identification of latent risks and the formulation of adaptive strategies empower enterprises to mitigate the adverse ramifications of financial disruptions, thereby transforming them into sources of competitive advantage.

Future research should refine the methodology for assessing AFS's internal potential, taking into account sector-specific characteristics, regional contexts and the ongoing digital transformation of the agricultural sector. Particular attention should be given to developing integrated models that combine financial analytics, scenario forecasting and artificial intelligence tools in order to support real-time decision-making. It is also advisable to explore the influence of the institutional environment on the effectiveness of financial strategy implementation in agricultural enterprises under conditions of globalisation and climate-related challenges.

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