

## Management Diagnostics as a Tool for Making Effective Decisions in Modern Management

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**Abstract.** Management diagnostics represents a crucial instrument within the contemporary managerial toolkit, facilitating the attainment of sound decision-making in the context of today's intricate operational landscape. The mounting intricacy of managerial processes and the imperative for the prudent utilisation of resources serve to reinforce the significance of diagnostic techniques as a means of enhancing enterprise efficiency. The objective of this article is to define the essence of management diagnostics, to elucidate its role in decision-making processes, and to identify methods for implementing it in order to enhance management processes. The research methodology is based on system analysis, which allows for the examination of managerial diagnostics as a multifaceted process. This process includes the identification of problems, the collection and processing of information, the development of solution options, and their implementation. The application of methods of theoretical generalisation has enabled the main stages of the diagnostic process to be structured, as well as facilitating a comparative analysis to evaluate different approaches to its use in management. The findings of the study indicate that management diagnostics is a universal instrument that equips managers with reliable data for formulating decisions that consider the present condition of the enterprise, its prospective growth, and potential hazards. The article elucidates the diagnostic methods, which encompass both analytical and expert approaches that facilitate a comprehensive analysis of data, thereby enhancing the performance of an enterprise. It has been demonstrated that managerial diagnostics facilitates the identification of internal reserves, the assessment of the strengths and weaknesses of the enterprise, and the formulation of recommendations for the enhancement of business processes. Specific consideration is given to the process of establishing an information foundation, which encompasses the gathering, examination and synthesis of data essential for identifying optimal solutions. The application of management diagnostics enables a reasonable evaluation of the efficacy of managerial decisions, thereby reducing the probability of missteps and facilitating the formulation of long-term strategies for the advancement of the enterprise. The practical value of the work lies in its potential to inform and enhance management processes across a range of industrial sectors. The proposed approaches facilitate enhanced enterprise efficiency, risk reduction and the attainment of organisational objectives. The study corroborates the significance of managerial diagnostics in contemporary management, demonstrating its capacity to furnish a qualitative evaluation and bolster decisions that facilitate the stable operation of enterprises and their advancement in the present circumstances.

**Keywords:** management diagnostics, management decision-making, management efficiency, analysis of enterprise activities, management activities, diagnostics, management processes.

**JEL Classification:** C44, D81, L21, M11, M21

## 1 Introduction

Modern management activities of enterprises require a systematic approach to analysis, evaluation and decision-making. The complexity and versatility of management processes is due to the need to take into account numerous external and internal factors that affect the efficiency of the enterprise. The importance of using accurate and structured data in the decision-making process is undeniable, as it helps to ensure the proper level of validity of management actions.

The novelty of the study lies in its consideration of management diagnostics as a complex process that allows for the identification of internal problems and the facilitation of effective decision-making, taking into account both the current state of the enterprise and its prospective development. Management diagnostics enables the integration of analysis, planning and forecasting, which is of particular importance in conditions of uncertainty.

The objective of this study is to examine the fundamental principles of management diagnostics, its function in the decision-making process, and to identify practical methodologies for its integration into management activities.

The objectives of the study include the following:

- Analysis of theoretical approaches to management diagnostics.
- Determination of the main functions of management diagnostics in the process of making management decisions.
- Justification of the importance of diagnostics for improving the efficiency of management processes.

The study employs a systematic methodology that enables the examination of management diagnostics as a multifaceted process encompassing the gathering, interpretation and analysis of information, with the objective of facilitating well-informed decision-making. The study employed a theoretical generalisation, system analysis and comparative approach. The analysis of existing scientific literature enabled the identification of the fundamental principles and approaches to the application of management diagnostics.

The material is presented in a logical sequence that reveals the essence of management diagnostics, its role in the decision-making process, and provides recommendations for its implementation in management activities. The article is structured in a way that consistently highlights the theoretical foundations of diagnostics, its practical significance, and proposes approaches to improving the efficiency of enterprise management.

The findings of the study demonstrate that managerial diagnostics is a valuable instrument

for guaranteeing quality management, which is instrumental in attaining the predetermined objectives and serves as the foundation for the effective advancement of an enterprise.

## 2 The Essence of the Concept of "Diagnostics" in the Context of Management Activities

The term "diagnosis" is traditionally associated with the field of medicine, where it refers to the process of identifying a disease based on its symptoms. This concept has its roots in antiquity: the word "diagnosis" (derived from the Greek *διάγνωση*) signifies recognition or determination and represents the process of examining an object in order to ascertain its condition. Hippocrates' diagnostic studies and his system of scientific diagnosis constituted the basis for the subsequent development of diagnostic approaches in both the technical and economic spheres (Zaika S.O., 2023).

In economics and management, the term "diagnostics" has been used only in the last three decades. Initially, it was used to refer to the assessment or analysis of factors affecting the activities of an enterprise. Over time, its significance has expanded, and diagnostics has become a powerful tool that helps to identify problems, assess the state of the enterprise and determine its development prospects.

In the nascent stages of economic research methodology, the primary focus was on enhancing analytical techniques, which were regarded as a discrete managerial function preceding decision-making. However, with the advent of a market economy, the role of diagnostics has evolved from that of an auxiliary function to that of a comprehensive management tool, integrating analysis, planning and decision-making.

Modern management diagnostics is regarded as a multifaceted process encompassing the examination of the condition of the entity under management, the identification of inherent weaknesses and potential strengths of the enterprise. In this context, diagnostics represents a tool that enables managers to make well-informed decisions based on the analysis of the data obtained (Zaika S.O. et al., 2024). The formulation of a set of preventive measures, recommendations and procedures is contingent upon the identification and assessment of the state of enterprises. The objective of these measures is to enhance the operational performance of the enterprise or to mitigate the potential adverse effects of an uncertain market environment.

It is essential that management diagnostics function as a reasonable and reliable procedure, thereby determining the subsequent activities of the enterprise. An erroneous diagnostic conclusion

can negate the efforts of an enterprise aimed at achieving stability or enhanced development prospects. Consequently, diagnostics constitutes a process of identifying and studying the characteristics that define the state of the economic system, with the objective of anticipating potential deviations and preventing disruptions to the normal operation.

It can be argued that diagnostics represents a crucial management function, as it not only facilitates the identification of issues and inefficiencies, but also provides a foundation for strategic planning and the enhancement of enterprise management in the present context.

Management diagnostics is a multifaceted process that encompasses a range of techniques for analysing and evaluating an enterprise's performance. The concept is open to a variety of interpretations, reflecting the extensive range of applications in contemporary management. According to I.M. Stankovska (2013), management diagnostics should include a dynamic study of the management system and its components in order to identify the causes of inefficiency or destabilisation of its functioning. The main purpose of diagnostics is to identify problems and factors affecting the efficiency of the enterprise through continuous monitoring of such areas as finance, production, supply and sales.

In the words of V.G. Herasymchuk (2000), diagnostics constitutes a process of identifying the essence and characteristics of a problem based on a comprehensive analysis utilising specific principles and methods. From his perspective, diagnostics represents a form of management work with the objective of identifying problematic areas within the enterprise management system.

S.B. Dovbnya (2015) proposes to consider managerial diagnostics as a purposeful analytical activity based on the following aspects:

- Assessment of the state of implementation of the main management functions (planning, coordination, control).
- Identification of problems affecting the efficiency of the enterprise.
- Finding ways to overcome these problems and improve the management system.

Furthermore, S.B. Dovbnya underscores the significance of a comprehensive examination of the enterprise goals system, organisational structure, management processes, information support, corporate culture and performance evaluation. This approach enables the attainment of a comprehensive perspective on the condition of the management system, thereby facilitating the identification of potential avenues for enhancement.

In contrast, a team of scientists led by I.D. Farion et al. (2005) posits that diagnostics represent a viable methodology for the analysis of an enterprise's internal environment. The methodology employed by this approach entails the identification of issues and constraints that result in discrepancies between the strategic objectives or operational norms and their actual performance. This approach enables managers to identify not only problems but also potential strengths and weaknesses that affect performance.

As defined by V.V. Lukyanova (2012), management diagnostics is a comprehensive process of identifying and detecting issues in the functioning of the object of management based on the analysis of pertinent features, such as business indicators, parameters, or criteria. The objective of this process is to evaluate existing trends, ascertain potential future developments and evaluate alternative solutions to the identified issues. This approach underscores the significance of diagnostics as a strategic and tactical management instrument.

In their 2014 study, O.V. Kovalenko and D.M. Bida underscore the necessity for a comprehensive examination of the internal resources and capabilities of the enterprise. As defined by the authors, management diagnostics are intended to evaluate the extent to which an enterprise's resources and capabilities align with its stated goals and strategic direction. This assessment enables the identification of potential areas for improvement and ensures the efficiency of the enterprise's operations.

In their 2015 study, B.M. Andrushkiv and A.I. Pikhurko propose the implementation of management diagnostics in four distinct directions: process, functional, situational, and internal diagnostics. The aforementioned areas permit the consideration of disparate aspects of the enterprise, thereby facilitating a systematic approach to the analysis and decision-making processes.

In a similar vein, I.V. Kononova (2013) provides a valuable contribution to this discourse by elucidating the principal conceptual approaches to management, namely process, system, situational and functional. Each of these approaches allows the construction of an effective diagnostic system, tailored to the specific characteristics of the enterprise and its objectives.

According to Yu. Terletska (2024), management diagnostics is a partial goal of the diagnostic system of the goals of economic diagnostics of an enterprise. It is a logically structured process of comprehensive analysis of internal factors of the enterprise, such as technologies, resources,

structure and personnel, as well as an assessment of potential capabilities of the producer. The main purpose of this process is to assess the consistency of the identified factors with the goals and priorities of the company.

The scholar posits that management diagnostics encompasses the diagnosis of the enterprise's present condition, its level of efficiency, prospective growth trends, and future outlook. She observes that the diagnostic process is founded upon an examination of the enterprise's strengths and weaknesses, as determined by the primary business indicators, with the objective of discerning deficiencies within the management system. This enables the elimination of both identified problems and the prevention of new ones, thereby contributing to the optimisation of management.

As Y. Terletska observes, the identification of crisis phenomena occupies a distinctive position within the conceptual framework of management diagnostics. This approach enables not only the analysis of issues that emerge during a sustained crisis, but also the prediction of their potential spread during the latency period. Consequently, management diagnostics serves as a means of averting crises and maintaining the stability of the company's business operations.

This approach underscores the significance of management diagnostics as a tool for facilitating decision-making grounded in the analysis, evaluation, and forecasting of the company's current state, challenges, and future prospects.

A significant element of managerial diagnostics is its utilisation in the examination of the company's financial statements. In the view of A.S. Kolesnichenko and Y.A. Al-Siuf, the diagnosis of accounting financial statement indicators represents a comprehensive analysis and evaluation of the economic activity indicators of an enterprise, based on special calculations. This process is based on the information contained in the accounting financial statements and is aimed at identifying reserves that can be used for making management decisions.

This approach enables the identification of hitherto unrecognised potential within the company, the analysis of trends in financial indicators and the evaluation of the efficiency of resource utilisation. The diagnosis of accounting financial statements represents a crucial instrument for both strategic and operational management, as it furnishes managers with the requisite information to rectify current activities and to formulate long-term development plans.

This approach underscores the significance of integrating financial and managerial elements into

the diagnostic process, which enhances the quality of decision-making and increases the overall efficiency of the enterprise (Kolesnichenko A.S. and Al-Siuf Y.A., 2023).

The role of diagnostics as an analytical and project activity is of great importance, as it provides a wide range of data that is necessary for informed management decision-making. As observed by Y.M. Holey (2023), diagnostics is employed to ascertain the long-term trajectories of enterprise development, their modifications and transitions in alignment with the conditions of the external environment.

This approach underscores the significance of discerning potential hazards and establishing reserves, in addition to formulating pragmatic recommendations for enhancing the efficacy of the enterprise. Diagnostic procedures permit the evaluation of the enterprise's present condition, the discernment of its prospective capabilities, and the determination of optimal solutions for enhancing its performance.

Consequently, diagnostics offers a comprehensive data analysis that integrates information, analytical and forecasting techniques. This contributes to the enhancement of the company's operational efficacy and its capacity to attain its objectives.

The role of financial indicators in the process of management diagnostics is a key focus of studies conducted by foreign scholars. In particular, B. Collasse (1993) states that "to engage in diagnostics means to consider the financial condition of an enterprise in such a way as to identify in the dynamics the symptoms of phenomena that may delay the achievement of the goal and solution of tasks, endangering the planned activities". This approach underscores the significance of identifying early warning signs in an enterprise's financial condition, thereby enabling a swift and appropriate response to potential risks.

Mescon M.H. et al. (1988) consider diagnosis as the initial stage of management decision making. They emphasise that "the first step on the way to solving a problem is its definition or a complete and correct diagnosis". According to their approach, the content of economic diagnostics is to identify, recognise or predict deviations from the normal or planned course of economic processes, as well as to determine the causes of such deviations and their possible consequences. The aim of this approach is to ensure the validity of decisions that enable effective change management and the achievement of strategic goals.

The perspectives of foreign researchers illustrate the significance of a systematic methodology for the analysis of financial and economic indicators



in the context of management diagnostics. The early detection of deviations not only facilitates the avoidance of potential threats to the enterprise but also provides a foundation for long-term planning, thereby enhancing management efficiency. In this regard, management diagnostics serves as an analytical instrument that facilitates the identification of issues, the prediction of their impact, and the formulation of strategies to address them.

It is important to note that in the context of international scholarship, the term "diagnostics" is predominantly associated with the field of medicine. Conversely, in the domain of management, the term "analysis" is more frequently employed, encompassing the study, evaluation and forecasting of financial and economic indicators. This approach enables the concentration on quantitative research techniques, with the objective of facilitating the formulation of well-informed decisions based on an evaluation of the dynamics and structure of the company's performance indicators.

Consequently, management diagnostics represents a systematic and logically structured process of analysing and assessing the state of internal and external factors that affect the efficiency of an enterprise. The objective is to identify the strengths and weaknesses of the enterprise, as well as any potential opportunities and threats. Furthermore, the aim is to ascertain whether the resources, processes and structures are aligned with the enterprise's goals and priorities.

This process comprises the diagnosis of the enterprise's current state and the identification of trends in its development. Management diagnostics is founded upon comprehensive monitoring of business indicators, thereby enabling the identification of the principal issues and their underlying causes. The results obtained thereby facilitate the formulation of informed management decisions aimed at optimising the company's operations.

### **3 The Role of Management Diagnostics in Decision-Making**

Business management is a complex, multifunctional process, especially in today's market environment, which is characterised by high levels of competition and uncertainty. In such circumstances, the efficiency and accuracy of management decisions aimed at achieving the set goals play an important role. "A managerial decision is a certain tool that is directly used to achieve a certain goal, a form in which management activities are carried out." (Kaniuk O., 2023)

A management decision represents a crucial aspect of managerial activity, integrating analytical,

predictive, and organisational elements to attain the predetermined objectives. It is characterised by a number of pivotal attributes.

One of the fundamental aspects of a management decision is the implementation of a systematic approach that facilitates interaction between the subject and object of management. This enables the identification and analysis of both internal and external relations, the determination of their relative importance, and the categorisation of these relations as either major or minor. This approach facilitates the rational allocation of resources and provides a clear understanding of the impact of each element within the system on the overall result.

The social orientation of a management decision is reflected in the setting of goals and objectives with the objective of ensuring the welfare of society. The effective setting of goals is based on the following rules: goals should be achievable, clearly defined in time, consistent with the nature of the company's activities and realistic. This enables the creation of an intelligible motivational foundation for those engaged in the managerial process, while also allowing for the incorporation of contemporary social priorities.

The organisational component of a management decision entails the identification of issues, the formulation of socially oriented objectives, the delineation of roles and responsibilities, the delineation of implementation phases, and the determination of requisite resources (Kaplina A., 2024).

The efficacy of managerial decisions is contingent upon the accessibility of comprehensive, dependable, and pertinent information, which serves as the foundation for their formulation. One of the functions of management diagnostics is to furnish the requisite information base, thereby facilitating the formulation of well-informed and prompt management decisions.

One of the key aspects of management diagnostics is the establishment of an evidence-based foundation for informed decision-making. A management decision is the culmination of a complex, multi-stage process that encompasses analysis, forecasting, justification, and the selection of the optimal option from the array of potential solutions to address the tasks at hand. It constitutes an essential component of the implementation of management functions with the objective of achieving specific goals in a rational and efficient manner. The formation, adoption and implementation of a management decision are embedded within the broader framework of general management activities.

The process of making a management decision is regarded as a series of interrelated procedures

that encompass the logical and constructive activities of an individual or a team of experts. This process entails the creation of an algorithmic approach to action or the formulation of a critical evaluation of specific management situations that have arisen. In this context, decision-making serves not only as a means of resolving present-day issues but also as a mechanism for implementing strategic objectives (Hasyuk I. and Ivaniy O., 2024).

The management decision-making process consists of a number of interconnected stages that ensure systematic and consistent development and implementation of decisions (Figure 1) (Kalinovskiy D. and Osievskiy V., 2022; Hrydin O. et al., 2024; Zaika S. et al., 2024; Miroshnychenko O.V. et al., 2024):

In the initial phase, the fundamental issue to be addressed is identified. The present circumstances are subjected to analysis, and the objectives to be attained are delineated. This enables to gain a comprehensive understanding of the problem and its significance for the company. Subsequently, the indicators by which the success of the solution will be assessed are established. At this juncture, particular criteria are identified, such as cost-effectiveness, temporality, or potential social impact.

The subsequent phase of the process entails the collection of data pertinent to the task at hand. The information is subjected to analysis, with consideration given to both external and internal factors. All potential constraints that may impact the implementation of the proposed solution are identified. Subsequently, potential solutions to the problem are identified. A variety of approaches

are developed, including the creation of models, calculations and forecasts, which assist in the assessment of the potential results of each proposed option.

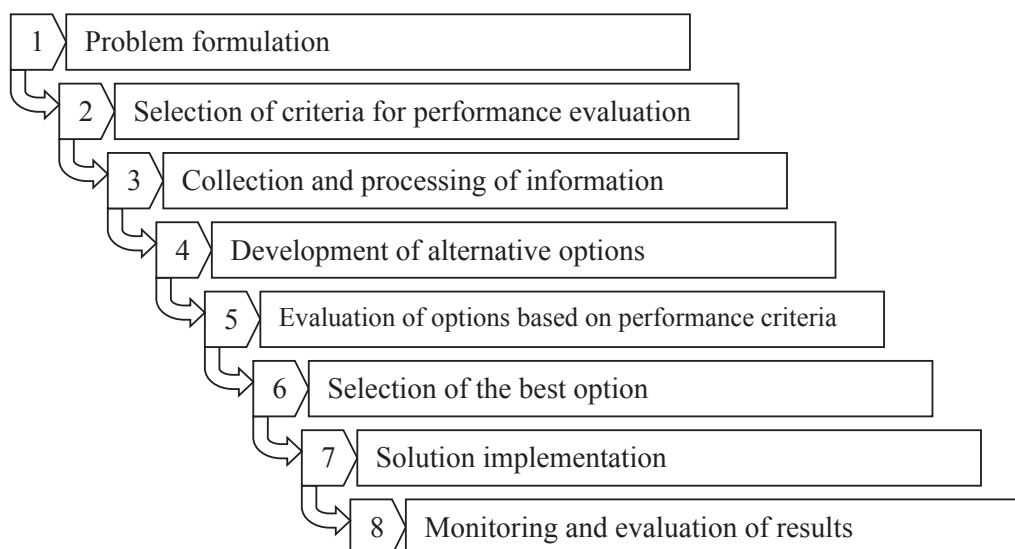
The proposed options are then evaluated according to the previously established criteria. The extent to which each option fulfils the set objectives and the potential consequences of its implementation are then evaluated. Subsequently, the optimal option is identified. A decision is made regarding the implementation of the selected option, taking into account its efficiency, feasibility, and potential benefits.

Subsequently, the implementation of the selected solution is organised. A plan of action is devised, the requisite resources are allocated, the individuals responsible for implementation are identified, and the process is monitored.

The final stage of the process entails a detailed examination of the implemented solution. The actual results are then compared with the planned results, the reasons for any discrepancies are determined, and, if necessary, changes are made to the implementation process in order to improve efficiency.

This structured approach guarantees the optimal quality of managerial decisions and facilitates the most efficient achievement of the company's objectives.

The process of decision-making is a complex mental activity that requires a systematic approach, integration of knowledge, analysis of available information and consideration of specific conditions. These factors must be taken into account when making decisions within the framework



**Figure 1** Stages of the management decision-making process

*Source: compiled by the authors*

of management activities. This guarantees the efficiency of the management process, thereby facilitating the attainment of both the operational and strategic objectives of the enterprise.

The decision-making process enables the company's management to effectively mobilise internal resources, analyse potential opportunities, assess associated risks and develop measures to enhance performance. The implementation of management diagnostics enables the prompt response to alterations in the external environment, as well as the optimisation of decision-making processes.

In order to achieve these objectives, management diagnostics employs a range of analytical techniques. In particular, the foundation of forward-looking analysis, both short-term and long-term, is the preparation of analytical materials for the purpose of making informed decisions aimed at achieving future goals.

Various methods are used for this purpose, including:

1. Sociological methods that provide an assessment of external factors through surveys and observations.

2. Analytical methods, which include:

- the method of absolute, relative and average values, which allows analysing current performance indicators;

- the method of comparison, which allows to evaluate the results in the dynamics or in relation to competitors;

- trend analysis method to identify long-term trends;

- factor analysis, which includes chain substitutions, absolute and relative differences, integral and other methods;

- coefficient analysis to assess the efficiency of resource use;

- stochastic analysis methods for assessing risks and probabilities;

- expert assessment methods that take into account the experience and knowledge of specialists.

The aforementioned methods facilitate the acquisition of an objective representation of the company's status, the evaluation of its competitive advantages, the identification of potential reserves, and the formulation of effective management decisions.

The implementation of management diagnostics includes the following tasks:

- Logical processing and causal analysis of data.

- Systematisation of information to formulate conclusions and proposals.

- Search for reserves to improve the efficiency of the enterprise.

- Analysis of deviations of actual results from the planned ones and development of corrective measures.

- Planning and evaluation of the economic efficiency of the enterprise and its divisions.

- Creating an information base for making strategic and operational decisions.

The implementation of management diagnostics is of significant importance in ensuring the effective management of an enterprise. It assists in the identification of areas of potential improvement, enabling the company to enhance its performance through process optimisation, cost reduction, and the implementation of innovative solutions. In this manner, the company is able to enhance the efficacy of its operations while simultaneously establishing a foundation for sustainable long-term growth and development.

The integration of management diagnostics with financial analysis provides a robust informational foundation for the development of strategic plans, the implementation of control mechanisms, and the rationalisation of decision-making processes. This guarantees the objectivity of assessments, their comparability and clarity, thereby enabling the company's management to achieve high efficiency.

Consequently, management diagnostics represents an indispensable instrument for contemporary management. It assists in enhancing the quality of managerial decision-making, minimising potential risks and guaranteeing the sustainable growth of the enterprise. Investment in analytical activities ensures not only the efficiency of current operations but also successful long-term planning, which allows the company to move confidently towards achieving its goals.

#### 4 Conclusions

Management diagnostics represents a crucial instrument within the contemporary managerial toolkit. It serves to guarantee the efficacy of managerial operations, mitigate potential hazards, and facilitate the realization of an enterprise's long-term objectives. This article examines the concept of "diagnostics" as it pertains to management activities and its role in facilitating effective decision-making processes. The analysis allows for the formulation of several generalisations.

Firstly, management diagnostics is a multifunctional process that integrates analysis, forecasting and the assessment of the impact of external and internal factors. Furthermore, it enables managers to not only identify issues

but also to ascertain untapped potential that can enhance organisational performance.

Secondly, the process of making management decisions based on the results of diagnostics comprises a series of sequential stages, commencing with the identification of the problem and concluding with the evaluation of the results of its solution. Such a structured approach contributes to the validity of decisions and reduces the probability of errors. The utilisation of diverse analytical techniques throughout the diagnostic process guarantees the formulation of efficacious solutions that are tailored to the specific characteristics of a given enterprise.

Thirdly, the value of management diagnostics extends beyond the assessment of the current state. It is a management tool that enables the definition of long-term objectives, the prediction of the consequences of decisions and the assurance of

their implementation, with due consideration of the capabilities of the enterprise.

Consequently, management diagnostics represents a crucial element of managerial practice, offering a foundation of information upon which effective decision-making can be based. It enables managers to consider changes in the external environment, identify opportunities for enhanced performance, mitigate risks, and formulate development plans. The effective utilisation of this instrument ensures the efficiency of the enterprise in the contemporary economic climate.

Further research should concentrate on the investigation of novel methodologies for the diagnosis of managerial processes. In particular, the utilisation of digital technologies, the automation of analytical procedures and the examination of vast quantities of data may facilitate enhancements to the quality of managerial decision-making.

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