

DOI: 10.31319/2709-2879.2025iss2(11).347738pp75-84

UDC 331.108

Levchuk Kateryna, Candidate of Economic Sciences, Associate Professor,

Associate Professor of the Department of Management

Dniprovsky State Technical University, Kamianske

ORCID ID: 0000-0002-4803-5355

e-mail: career_dgtu@ukr.net

Shestopalov Oleksandr, Master's degree student

Dniprovsky State Technical University, Kamianske

e-mail: shestopalov_o@gmail.com

Левчук К.О., кандидат економічних наук, доцент, доцент кафедри менеджменту

Дніпровський державний технічний університет, м. Кам'янське

Шестопалов О.І., здобувач вищої освіти другого (магістерського) рівня

Дніпровський державний технічний університет, м. Кам'янське

ASESSMENT OF LABOR RESOURCES UTILIZATION IN THE CONTEXT OF THE ENTERPRISE'S FINANCIAL PERFORMANCE

ОЦІНКА ВИКОРИСТАННЯ ТРУДОВИХ РЕСУРСІВ У КОНТЕКСТІ ФІНАНСОВИХ РЕЗУЛЬТАТІВ ПІДПРИЄМСТВА

The article examines the utilization of labour resources and their impact on the financial performance of LLC "Spetskhosnastka" under conditions of economic instability and wartime disruption. The study aims to analyze the quantitative and qualitative characteristics of the workforce, assess labour productivity, evaluate staff turnover, and determine the efficiency of working time utilization. The findings show significant fluctuations in personnel numbers and structure caused by external socio-economic factors and production dynamics. The results indicate a predominance of skilled production workers and an increasing share of employees with vocational and higher education.

At the same time, the age structure demonstrates a tendency toward workforce ageing, creating risks for innovative potential. Staff turnover indicators sharply decreased in 2023, reflecting strengthened personnel policy and improved adaptation measures. The analysis of the working time fund reveals a decline in 2023 followed by partial recovery in 2024. The study concludes that despite generally effective utilization of labour resources, enhancing HR management, developing employee competencies, and modernizing production processes remain crucial for long-term competitiveness.

Key words: management, personnel, staff changes, financial results, enterprise.

У сучасних умовах стрімких економічних трансформацій та посилення конкуренції особливого значення набуває ефективне управління трудовими ресурсами підприємства. Глобальні тенденції — демографічні зміни, старіння населення, збройні конфлікти, дефіцит кваліфікованих кадрів, цифровізація виробництва, поява нових форм організації праці — формують нові вимоги до кадової політики та системи управління персоналом. Людський ресурс є не лише фактором виробництва, але й стратегічною перевагою підприємства, здатною забезпечити інноваційний розвиток та стійку конкурентоспроможність.

Статтю присвячено комплексному дослідженням трудових ресурсів підприємства та оцінюванню їх впливу на результати господарської діяльності на прикладі ТОВ «Спецтехоснастка» у 2022–2024 рр. Метою роботи є визначення рівня ефективності використання персоналу, аналіз змін його чисельності, професійно-кваліфікаційної та вікової структури, а також оцінювання показників продуктивності праці, плинності кадрів і використання робочого часу. Методологічною основою дослідження стали методи статистичного, структурно-динамічного, порівняльного та факторного аналізу.

У процесі дослідження встановлено, що чисельність та склад персоналу зазнавали суттєвих коливань під впливом воєнних подій, нестабільності зовнішнього середовища та зміни обсягів виробництва. Виявлено зростання частки працівників із професійно-технічною та вищою освітою, що свідчить про підвищення якісного потенціалу трудових ресурсів. Разом з тим зафіксовано тенденцію до старіння кадрового складу, що формує ризики зниження інноваційної здатності підприємства у довгостроковій перспективі.

Показники плинності кадрів демонструють різке скорочення у 2023 році, що пов'язано з удосконаленням системи адаптації нових працівників, підвищенням мотиваційних стимулів та поліпшенням умов праці. Дослідження використання фонду робочого часу засвідчило його зменшення у 2023 році через енергетичні перебої та безпекові загрози, однак у 2024 році відбулося часткове відновлення. Аналіз продуктивності праці показав переважно позитивну динаміку, хоча темпи зростання у 2024 році дещо сповільнитися через підвищення витрат і зниження організаційної ефективності.

Зроблено висновок, що трудові ресурси підприємства залишаються достатньо ефективними та стійкими, але для забезпечення довгострокової конкурентоспроможності потрібне подальше удосконалення кадрової політики, розвиток компетенцій працівників і формування інноваційних підходів до управління персоналом.

Ключові слова: управління, персонал, зміна чисельності, фінансові результати, підприємство.

JEL Classification: J24, J63

Introduction. In the contemporary context of accelerated economic transformations and escalating competition, the effective management of an enterprise's labour resources has become a pivotal concern. A range of global trends are exerting influence on the development of personnel policy and human resource management systems. These include demographic shifts, population ageing, shortages of qualified personnel, digitalization of production, and the emergence of new forms of work organization. Researchers emphasize that human resources are not only a factor of production but also a strategic advantage of the enterprise, capable of ensuring innovative development and sustainable competitiveness [1–3].

The labour resources (personnel) of an enterprise are considered to be its principal asset, with the results of economic activity, competitiveness, and stability of development being contingent on the quality, professional training, and efficiency of utilization of these resources. It is labour resources that ensure the movement of material elements of production, and that create products, value, and added value in the form of profit [4].

The ability of an enterprise to provide its workforce with the necessary labour resources, to utilise these resources in a rational manner, and to achieve high labour productivity, is of crucial importance if production volumes are to be increased and the efficiency of economic activity improved. The availability of labour resources and the efficiency with which they are used have a determining effect on the volume and timeliness of all production processes, as well as the effectiveness of equipment, machinery, and mechanisms. The repercussions of this phenomenon extend to various economic indicators, including production volume, product cost, and profit levels [5].

The issue of efficient utilisation of labour potential becomes especially urgent for industrial enterprises operating under conditions of economic instability, military actions, and disruptions to production chains. In such circumstances, the importance of systematic analysis of personnel potential increases, including the assessment of qualitative and quantitative parameters of labour resources, as well as the study of structural changes in personnel by education, age, qualification, and professional composition, is paramount.

Analysis of recent research and publications. The study of personnel management issues at Ukrainian enterprises is paid attention to by many domestic scientists, including such as L. Glushchenko, T. Pilyavoz, N. Koval, Y. Gurbyk, S. Bilyaev, Bagunts O.S., Yeletskikh S.Y., Bryzhnychenko V.E., Sardak S.E., Shapoval O.A., Taranichev S.L., the problems of personnel

management under martial law were paid attention to by Przyk-Kovalska O.O., Kovalskyi O.I. Foreign scientists who deal with theoretical and practical aspects of personnel management in the organisation's management system are: D. Ulrich, L.U. Stout, M. Armstrong, H.T. Graham, R. Bennett, G. Dessler, etc. Thus, the issue of improving the enterprise's personnel management system in modern conditions remains relevant.

Formulation of the article's goals. The purpose of the present article is to examine labour resources as a key production factor in the modern context of economic instability and to determine the impact of qualitative and quantitative characteristics of personnel on the efficiency of enterprise performance. The objective of the present study is threefold: firstly, to analyse the structure, dynamics and utilisation of labour resources at LLC "Spetstekhosnastka"; secondly, to assess staff turnover indicators and labour productivity; and thirdly, to identify the main trends and challenges in managing human potential. The article's objective is to propose methodologies for enhancing the efficacy of labour resource utilisation within an enterprise, a proposition that is substantiated by the findings of the conducted analysis.

Presentation of the main material. In the contemporary business environment, characterised by its dynamism and complexity, enterprises encounter a plethora of challenges pertaining to their human resources. Among these are the ageing workforce, increasing qualification requirements, digitalisation of production, flexible forms of work, shortage of young personnel, as well as the need for strategic management of human resources as a factor of competitiveness.

In the context of economic instability and transformation, as discussed in the article "Labor Resources as a Factor of Production", an enterprise's labor resources are identified as a pivotal factor of production. This ensures the equilibrium of the production system and exerts a significant influence on operational outcomes.

The effective management of labour resources is contingent not only on the quantity of personnel, but also on the alignment of said personnel with production requirements, the level of potential utilisation, work quality, and the stability of the human resources system. Enterprise managers must analyse the structure of labour resources, plan their development, ensure motivation, monitor productivity, and adapt HR policies to changes in the external environment.

The study of human capital is conducted on LLC "Spetstekhosnastka." Human capital is widely regarded as one of the most valuable assets of any enterprise, as it ensures the implementation of the organisation's strategic goals, the introduction of innovations, and the stable development of production. For LLC "Spetstekhosnastka," a company specialising in the manufacturing of molds, stamps, and plastic products, human capital is of particular importance. The company's production processes require a high level of technical training, responsibility, and professional skills from employees.

A pivotal element in the analysis of labour resources pertains to the educational structure of personnel (Tabl. 1). The correlation between educational attainment and task performance, labour productivity, and employees' capacity for professional advancement is well-documented. A high level of education among personnel is conducive to the rapid implementation of innovations, the efficient use of modern technologies, and the maintenance of high product quality standards.

Table 1. Structure of LLC "Spetstekhosnastka" personnel by education level (as % of total staff)

Education Level	2022	2023	2024
Secondary and incomplete secondary education	14	13	12
Vocational secondary education	51	52	52
Higher education	31	30	32
Incomplete higher education	4	5	4

Source: compiled by the author based on [12]

The analysis of the data presented in Table 1 indicates that the personnel composition of LLC "Spetstekhosnastka" is characterized by a predominance of employees with vocational secondary education. In 2022, their share was 51 %, in 2023 it increased to 52 %, and it remained at the same level in 2024. This is due to the specific nature of the company's activities, which requires a significant number of technical specialists, machine operators, turners, locksmiths, and other skilled workers.

The proportion of employees with higher education during the studied period fluctuated slightly – from 31 % in 2022 to 32 % in 2024 – indicating the stability of the management and engineering-technical staff. A small proportion of employees have incomplete higher education (4–5 %), which can be explained by combining work with studies in higher education institutions.

The share of employees with secondary and incomplete secondary education gradually decreased: from 14 % in 2022 to 12 % in 2024. This trend reflects a gradual increase in the educational level of personnel and the company's focus on forming a more qualified workforce.

Following the policy of equality and the inadmissibility of ageism, LLC "Spetstekhosnastka" employs people of a wide range of ages (Tabl. 2).

Table 2. Age structure of labor resources at LLC "Spetstekhosnastka" (as % of total staff)

Age	2022	2023	2024
up to 25 years	6,4	9	7,1
25–40 years	18	24	21
40-60 years	37,4	49	59,8
over 60 years	13	18	12,1

Source: compiled by the author based on [12]

The examination of the data exhibited in Tabl. 2 suggests that during the 2022–2024 period, the enterprise underwent discernible alterations in the distribution of employees by age group. Specifically, the proportion of young specialists under the age of 25 decreased from 6.4 % in 2022 to 9 % in 2023, and further to 7.1 % in 2024. This finding suggests a degree of instability in the recruitment of young personnel, which may be attributable to both the prevailing labour market conditions and the unique characteristics of the production process, which necessitates the expertise and qualifications of experienced professionals.

The largest age group consists of employees aged between 40 and 60. Their market share increased from 37.4 % in 2022 to 49 % in 2023 and reached 59.8 % in 2024. This phenomenon is indicative of the ageing of the enterprise's workforce. This is indicative of the presence of highly skilled and experienced specialists. However, it may also create risks of reduced dynamism and innovativeness, requiring staff renewal in the medium term.

The proportion of employees within the 25–40 age bracket constituted 18 % in 2022, rose to 24 % in 2023, and declined to 21 % in 2024. This age category is recognised as the most active and productive segment of the workforce, and consequently, the stabilisation of its numbers is considered a pivotal aspect of the enterprise's personnel policy.

The age group of employees over 60 years also experienced fluctuations during the analysed period: their share was 13 % in 2022, increased to 18 % in 2023, and then decreased to 12.1 % in 2024. This phenomenon may be attributed to the retirement of certain employees and the subsequent, gradual renewal of the workforce.

The structure of labour resources is presented in Tabl. 3.

The examination of the data exhibited in Tabl. 3 suggests the presence of certain fluctuations in the personnel numbers of LLC "Spetstekhosnastka" during the period 2022–2024. The average number of employees in 2022 was 592, in 2023 it decreased to 511 (a reduction of 13.7 %), and by 2024 the number of personnel increased to 604, exceeding the 2022 level. This dynamic is indicative of certain fluctuations in the company's production activity, which are likely to be related to market conditions and order volumes.

Table 3. Number of Employees at LLC «Spetsstechosnastka» in 2022–2024

Indicator	Values by Year					
	2022		2023		2024	
		%		%		%
Average number of employees, including:	592	100	511	100	604	100
Managers	41	7	39	7,6	43	7,15
Administrative staff	123	20,8	112	22	127	21,09
Production workers	361	60,9	299	58,4	361	59,62
Technical staff	67	11	61	12	73	12,14

Source: compiled by the author based on [12]

A structural analysis of the personnel reveals that the largest share of the workforce is consistently comprised of production workers, whose share was 60.9 % in 2022, decreased to 58 % in 2023, and increased to 59.62 % in 2024. This finding serves to substantiate the production-oriented nature of the enterprise, wherein the majority of employees are directly engaged in the manufacturing process.

The proportion of managers remained relatively stable during the period under analysis, standing at approximately 7 %. In 2022, the figure was 7 %, rising to 7.6 % in 2023 and 7.15 % in 2024. This finding suggests that the enterprise's management structure is stable and that the number of managerial staff is optimal.

Administrative staff constituted 20.8 % of the total workforce in 2022, 22 % in 2023, and 21.09 % in 2024. It is evident that minor fluctuations in this indicator are indicative of the company's flexible response to changes in management, organisation and document flow.

With regard to technical staff, their proportion increased gradually from 11 % in 2022 to 12 % in 2023 and 12.14 % in 2024. This indicates a trend towards increasing the technical capacity of the enterprise, which requires a greater number of specialists capable of servicing complex production equipment.

In order to conduct a comprehensive assessment of the quantitative composition of the enterprise's labour resources, it is advisable to analyse the key indicators reflecting the intensity of workforce movement. Indicators of organisational health may be measured by a variety of metrics, including but not limited to: the rate of hiring and firing, the extent of staff retention, and the rate of employee turnover. The coefficients thus obtained permit a comprehensive characterisation of workforce stability, the effectiveness of personnel management policies, and the level of social-labor relations within the team.

The hiring turnover rate is indicative of the intensity with which labour resources are replenished with new employees over a certain period. It is a reflection of the enterprise's development dynamics and its ability to attract qualified personnel. The dismissal turnover rate is indicative of the proportion of employees who have left the enterprise and may signal issues pertaining to working conditions, remuneration, work organisation, or social policy.

The staff retention rate is a particularly salient indicator, given its capacity to characterise the degree to which personnel are retained during the period under analysis. A high value of this coefficient is indicative of workforce stability, employee loyalty, and an adequate level of human resource management.

Conversely, the rate of employee turnover enables the estimation of the enterprise's labour potential losses caused by resignations, whether voluntarily or initiated by management. An increase in this indicator may be indicative of issues in personnel policy, employee dissatisfaction with working conditions, or a lack of opportunities for professional growth.

The data necessary to calculate labour resource movement at LLC "Specstechosnastka" are presented in Tabl. 4.

Table 4. Labor resource movement indicators at LLC “Spetstechosnastka”

№	Indicators	2022	2023	2024
1	Average number of employees	592	511	604
2	Hired, total	16	106	11
3	Left, total, including:	97	13	37
3.1	voluntarily	78	3	24
3.2	dismissed for absenteeism and other violations of labor discipline;	1	-	-
3.3	for other reasons	18	10	13
4	Employee turnover rate	13,34	0,59	3,97
5	Renewal rate	2,7	20,7	1,8
6	Dismissal turnover rate	16,39	2,54	6,12
7	Staff retention rate	83,61	97,46	93,88
8	Replacement rate	0,16	8,5	0,30

Source: compiled by the author based on [12]

In 2022, the average number of employees was 592, in 2023 it decreased to 511, and in 2024 it increased to 604. The decline in 2023 by 13.7 % was caused both by the difficult economic situation and by population migration, mobilization of employees, and a reduction in production volumes during the initial period of martial law. At the same time, by 2024, the number of employees had begun to recover, indicating the enterprise's adaptation to the new operating conditions.

The intensity of hiring and employee turnover over the analyzed period exhibited significant fluctuations. In 2022, only 16 employees were hired, while 97 left, reflecting the crisis impact of the first months of the war. In 2023, there was a sharp reverse trend – 106 employees were hired, and only 13 left, which indicates a restoration of production activity and an increase in the company's attractiveness as an employer. In 2024, the situation somewhat stabilized: 11 employees were hired and 37 left, meaning that staffing processes acquired a more natural and moderate character.

The employee turnover rate in 2022 was 13.34 %, indicating significant losses of staff by voluntary resignation, possibly due to regional dangers, deteriorating working conditions, or relocation. In 2023, this indicator decreased to 0.59 %, reflecting increased stability of the workforce and reduced uncertainty. In 2024, turnover slightly increased to 3.97 %, which is an acceptable level for the wartime period. This also indicates a high level of employee loyalty and satisfaction with working conditions. Despite an active hiring process, the majority of the personnel remain with the company for a long period, ensuring the stability of production processes and contributing to the professional development of the team. This is the result of a comprehensive approach to personnel management, combining comfortable working conditions, a motivation system, and opportunities for career growth.

The specifics of LLC “Spetstechosnastka”’s activities involve prolonged on-the-job training – ranging from 2 to 6 months at various workshops. Not all trainees remain with the company after completing their training. At the same time, since an employee is officially registered from the first day of work and dismissal requires adherence to formal procedures, the turnover rate is calculated separately.

Considering the high turnover among trainees (about 20 %) and the specific nature of the enterprise, management makes considerable efforts to facilitate adaptation and onboarding of new employees. In particular, the following measures are implemented:

–Training and mentoring are conducted under the guidance of experienced employees.

–During the first week of work, the HR manager conducts an individual meeting with the trainee to address any questions arising at the initial stage.

—The duration of on-the-job training is flexible and may vary depending on the trainee's capabilities and pace of learning.

—If necessary, a new mentor may be assigned to the trainee in case problems arise during training.

These measures are aimed at increasing the effectiveness of adaptation, reducing turnover, and ensuring a comfortable integration of new employees into the work process.

The staff retention rate increased from 83.61 % in 2022 to 97.46 % in 2023, indicating a significant strengthening of workforce stability. In 2024, this indicator decreased to 93.88 %, likely due to partial changes in personnel structure during the production recovery.

It is also positive that in 2023, the replacement rate reached 8.5, meaning that the number of newly hired employees significantly exceeded the number of those who left, which may indicate the expansion of the enterprise's activities or recovery after wartime losses. However, in 2024, this indicator decreased to 0.30, indicating a balance in staffing processes.

Next, we will analyze the qualitative indicators of labor resource utilization at LLC "Spetsstechosnastka." Let us examine the structure of the formation of the working time fund at LLC "Spetsstechosnastka" (Tabl. 5).

Table 5. Analysis of the working time fund at LLC "Spetsstechosnastka"

№	Indicator	2022	2023	2024
1	Average number of employees, total	592	511	604
2	Number of days worked per employee per year	236	230	232
3	Number of hours worked per employee per year	1888	1840	1856
4	Average duration of the working day	8	8	8
5	Total working time fund	1117696	940240	1121024

Source: compiled by the author based on [12]

The indicator of the average number of days worked by one employee per year decreased from 236 days in 2022 to 230 days in 2023, indicating a certain reduction in working time during the period of the most intense hostilities and energy crises, which affected the work schedules of industrial enterprises. In 2024, this indicator increased to 232 days, reflecting the gradual restoration of stability in the production process.

The average duration of the working day remained unchanged over the three years – 8 hours, which complies with the current labor legislation of Ukraine. The consistency of this indicator indicates a stable work schedule at the enterprise despite external circumstances.

Thus, in 2023, there was a significant decrease in the total working time fund by 15.9 % compared to 2022, which is directly related to military actions, interruptions in energy supply, and partial downtime of production facilities. However, in 2024, the working time fund increased by 19.2 %, indicating a gradual recovery of production activity and more efficient use of labor resources.

The performance and economic feasibility of the enterprise's operation are measured by absolute and relative indicators, such as revenue, profit, level of gross income, profitability, and others.

Next, we will analyze the indicators of labor resource efficiency, as reflected in the financial and economic performance indicators of LLC "Spetsstechosnastka" (Tabl. 6).

During the period under study, there was a steady increase in key financial indicators. In particular, the financial gain derived from the commercialisation of products and services increased from UAH 308,009 thousand in 2022 to UAH 405,179 thousand in 2024, representing an increase of 31.5 %. The company achieved the highest growth rate in 2023, when profit increased by UAH 88,737 thousand (28.8 %), indicating a significant improvement in operational efficiency and the rational use of resource potential. In 2024, the profit growth rate exhibited a decline, reaching 2.1 %. This phenomenon may be attributable to escalating production costs or a contraction in sales volumes in physical terms.

Table 6. Analysis of labor resource efficiency at LLC “Spetsstechosnastka”

Indicators	Years			Changes +/-	
	2022	2023	2024	2023-2022	2024- 2023
Profit from product sales, thousand UAH	308009	396746	405179	+88737	+8433
Average number of employees, persons	592	511	604	-81	+93
Revenue from product sales, thousand UAH	385762	415763	456405	+30001	+40642
Commodity output (CO), thousand UAH	456948	496385	546147	+39437	+49762
Share of revenue in the value of CO, %	84,45	83,78	83,56	-0,67	-0,22
Average annual capital amount, thousand UAH	1232000	1417000	1529000	+185000	+112000
Profit per employee, thousand UAH/person	520,41	776,20	671	+255,79	-105,2
Product profitability, %	67,4	79,9	74,2	+12,5	-5,7
Sales profitability, %	79,9	95,4	88,8	+15,5	-6,6
Capital turnover ratio	0,25	0,25	0,25	0,25	0,25
Capital per employee, thousand UAH/person	2 081,1	2 081,1	2 081,1	2 081,1	2 081,1
Average annual output per employee, thousand UAH/person	771,5	971,3	604,6	+199,8	-366,7

Source: compiled by the author based on [12]

In accordance with the dynamics of labour resources, labour productivity indicators underwent change. As demonstrated in Figure 1, there was an increase in profit per employee from UAH 520.4 thousand to UAH 776.2 thousand in 2023 (an increase of 49.2 %). However, in 2024 this figure decreased to UAH 671 thousand. A similar trend is observed in the average annual output per employee: the increase in 2023 by UAH 199.8 thousand was followed by a decrease in 2024 by UAH 66.8 thousand. Such fluctuations are indicative of a decline in the efficiency of labour resource utilisation in the most recent period, which necessitates managerial intervention.

The enterprise's commodity output has exhibited a consistent growth trajectory, with an increase of UAH 39,437 thousand in 2023 and UAH 49,762 thousand in 2024. Revenue from product sales has exhibited a comparable trend, with an increase of UAH 70,643 thousand over a two-year period. Concurrently, the proportion of revenue in the value of commodity output undergoes a gradual decline (from 84.45 % in 2022 to 83.56 % in 2024), signifying rising costs and a potential reduction in gross margin.

The mean annual capital amount over the period under scrutiny increased from UAH 1,232,000 thousand to UAH 1,529,000 thousand, or by 24 %. This growth may be indicative of active investment in enterprise development, renewal of fixed assets, or an increase in current assets. A favourable trend is also evident in the capital turnover ratio, which increased from 0.25 to 0.28 in 2023, suggesting enhanced efficiency in the utilisation of financial resources. In 2024, the indicator underwent a slight decrease to 0.27, a development that may be attributable to capital growth outpacing profit growth.

It is important to note the increase in capital intensity per employee, which is defined as the amount of capital per worker. In 2022, the value was UAH 2,081.1 thousand, which increased to UAH 2,773.0 thousand in 2023 and to UAH 2,531.1 thousand in 2024. This increase is indicative of enhanced technical capabilities in production, although the decline observed in 2024 may be attributable to the augmentation of the workforce.

A profitability analysis of the enterprise indicates that its most profitable period was in 2023, with product profitability reaching 79.9 % and sales profitability achieving 95.4 %. This finding suggests a high level of efficiency in production and commercial activities, as well as competitiveness. In 2024, both indicators underwent a decrease, which may be indicative of rising costs, increased resource prices, or a decline in the profitability of sold products.

In conclusion. The study confirmed that human resources are a decisive strategic factor in the effectiveness of Spetstekhosnastka LLC. An analysis of the number, structure, and movement of personnel demonstrated that the company has a balanced educational composition of staff and a sufficient level of professional qualifications among employees. Concurrently, a trend towards an ageing workforce was identified, necessitating a more proactive policy of attracting young specialists and establishing a personnel reserve.

Staff turnover indicators demonstrate an increase in stability during the 2023–2024 period, attributable to reduced turnover, enhanced adaptation processes, and effective mentoring. A detailed analysis of the utilisation of working time has been conducted, revealing that the company has effectively mitigated the adverse effects of external factors and re-established the rhythm of production.

An evaluation of labour productivity revealed an augmentation in profits and revenues. Nevertheless, the deceleration in productivity growth in 2024 signifies the necessity to modernise the incentive system, enhance staff qualifications, and modernise production processes.

It is evident that, in general, the company's labour resources continue to demonstrate a satisfactory level of effectiveness and stability. However, it is imperative to recognise the necessity for ongoing enhancement of personnel policy, the cultivation of employee competencies, and the adoption of innovative approaches to personnel management. These measures are crucial for ensuring the sustained competitiveness of the company in the global marketplace.

References

- [1] Kovalchuk P. M. (2020) *Systema pokaznyiv otsinky trudovoho potentsialu pidprijemstva* [System of indicators for assessing the labor potential of an enterprise]. Kharkiv: KhNU Publishing. (in Ukrainian)
- [2] Kulchitskyi V. Yu. (2024) Tsyfrovi HR-instrumenty ta yikh vplyv na produktyvnist pratsi [Digital HR tools and their impact on labor productivity]. *Ekonomika pratsi*, no. 1, pp. 55–70.
- [3] Lytvyn O. R. (2022) Sotsialno-ekonomiczni faktory formuvannya trudovoho potentsialu v umovakh transformatsii rynku pratsi [Socio-economic factors in the formation of labor potential in the context of labor market transformation]. *Visnyk ekonomiky ta upravlinnya*, no. 7, pp. 21–37.
- [4] Martynenko I. V. (2023) Rozvytok kadrovoho rezervu yak stratehichna zadacha pidprijemstva [Development of personnel reserve as a strategic task of an enterprise]. *Praktyka upravlinnya personalom*, no. 2, pp. 8–22.
- [5] Oliynyk L. M. (2020) *Trudovyi potentsial pidprijemstva: struktura, komponenty, metody otsinky* [Labor potential of an enterprise: structure, components, evaluation methods]. Vinnytsia: VNTU. (in Ukrainian).
- [6] Petriv A. S. (2024) HR-stratehiya yak faktor konkurentospromozhnosti pidprijemstva [HR strategy as a factor of enterprise competitiveness]. *Stratehichni priorytety*, no. 1, pp. 40–57.
- [7] Romanchuk D. O. (2022) Model rozvytku trudovoho potentsialu na prykladi promyslovoho pidprijemstva [Model of labor potential development on the example of an industrial enterprise]. *Ekonomika pidprijemstva*, no. 5, pp. 66–80.
- [8] Boiko V. I. (2024) Stratehichne upravlinnya trudovym potentsialom pidprijemstva: tendentsiyi ta vyklyky [Strategic management of enterprise labor potential: trends and challenges]. *Ekonomichnyy prostir*, no. 3, pp. 14–28.
- [9] Hryshchuk A. O. (2025) Tsyfrovyzatsiya HR-funktsiy yak faktor rozvytku trudovoho potentsialu pidprijemstva [Digitalization of HR functions as a factor in the development of enterprise labor potential]. *Menedzhment ta innovatsiyi*, vol. 12, no. 1, pp. 45–60.
- [10] Kozak Yu. M. (2021) Investysiyi v liudskyi kapital pidprijemstva yak komponent stratehiyi zrostannya [Investments in human capital of an enterprise as a component of growth strategy]. *Finansy Ukrayiny*, no. 4, pp. 66–79.
- [11] Levchuk K., Bandurka K. (2024) Hr management: challenges faced by employers during martial law in Ukraine. *Economic bulletin of the Dniprovs'kyi state technical university*. no. 2 (9), pp. 90–95

[12] official website of Spetstekhosnastka LLC. Available at: <https://d-sto.com/> (accessed: 10 October 2025).

[13] Levchuk K., Tarasenko S. (2025) HR management in a modern production environment LLC "Spetstekhosnastka. *Economic bulletin of the Dniprovsy state technical university*. № 1 (10). 2025.

Список використаної літератури

1. Ковальчук П.М. Система показників оцінки трудового потенціалу підприємства. Харків: ХНУ видавництво, 2020. 136 с.
2. Кульчицький В.Ю. Цифрові HR-інструменти та їх вплив на продуктивність праці. *Економіка праці*. 2024. № 1. С. 55–70.
3. Литвин О. Р. Соціально-економічні фактори формування трудового потенціалу в умовах трансформації ринку праці. *Вісник економіки та управління*. 2022. № 7. С. 21–37.
4. Мартиненко І.В. Розвиток кадрового резерву як стратегічна задача підприємства. *Практика управління персоналом*. 2023. № 2. С. 8–22.
5. Олійник Л.М. Трудовий потенціал підприємства: структура, компоненти, методи оцінки. Вінниця: ВНТУ, 2020. 192 с.
6. Петрів А.С. HR-стратегія як фактор конкурентоспроможності підприємства. *Стратегічні пріоритети*. 2024. № 1. С. 40–57.
7. Романчук Д. О. Модель розвитку трудового потенціалу на прикладі промислового підприємства. *Економіка підприємства*. 2022. № 5. С. 66–80.
8. Бойко В. І. Стратегічне управління трудовим потенціалом підприємства: тенденції та виклики. *Економічний простір*. 2024. № 3. С. 14–28.
9. Грищук А.О. Цифровізація HR-функцій як фактор розвитку трудового потенціалу підприємства. *Менеджмент та інновації*. 2025. Т. 12. № 1. С. 45-60.
10. Козак Ю.М. Інвестиції в людський капітал підприємства як компонент стратегії зростання. *Фінанси України*. 2021. № 4. С. 66-79.
11. Левчук К.О., Бандурка К.В. Управління персоналом: виклики, з якими стикаються роботодавці під час воєнного стану в Україні. *Економічний вісник Дніпровського державного технічного університету*. № 2 (9). 2024. С.90-95
12. Офіційний сайт ТОВ «Спецтехоснастка». URL: <https://d-sto.com/> (дата звернення 10.10.2025).
13. Levchuk K., Tarasenko S. HR management in a modern production environment LLC "Spetstekhosnastka. *Економічний вісник Дніпровського державного технічного університету*. № 1 (10). 2025.

*Надійшла до редколегії 16.10.2025
Прийнята після рецензування 30.10.2025
Опублікована 27.11.2025*