INTRODUCTION

For successful management of a modern enterprise it is necessary to constantly adapt to dynamic changes in the external economic environment, which can be characterized as a certain sector-market segment of the national or, in the conditions of globalization, transnationalization and internationalization of business and national economies, rather as global economic system, and adopt adequate in terms of acceptable risks economic decisions (HICKS et al., 2000; JOSHI et al., 2003; HODGKINSON et al., 2009; KILLEN et al., 2012; ENGERT et al., 2016; SULLIVAN et al., 2018; BROCKOVA et al., 2021). And, in our opinion, it is the risk, or rather its assessment, that should be the key parameters of "economic engineering" - technology justification for long-term (strategic) management decisions, technology modeling of economic entities behavior logic, which should include a variety of methods and techniques justification of decisions: from SWOT and morphological analysis to risk assessment based on information about the current and expected (predicted) state of the internal and external environment of the enterprise, etc.

Sobrero, Roberts (2002), Koseoglu (2016), Shujahat et al. (2019), Niemand et al. (2021) noted, since the activity of an enterprise, as a purposeful process, is carried out on the basis of pre-formulated ideas and plans, its success in business is not an accidental result. It is driven by sound economic decisions that must be interrelated and interdependent and based primarily on a comprehensive risk assessment. It has to be a toolkit for this purpose.

As such a tool we propose to consider the phenomenon of "economic engineering", which is embodied in modeling the behavior of an economic entity on the basis of risk assessment of alternative decisions regarding key issues of its operation and development. In particular, decisions regarding the type of business, the functional form of its implementation, the breadth and depth of diversification, differentiation, ways of obtaining competitive advantages, market positions, directions of development, etc., considering the system of factors that influence these decisions (the choice of alternative solutions). The purpose of our research and, therefore, this article is to highlight the main theoretical and methodological provisions of the idea like "economic engineering", as well as the logic, principles and methods of its application in the context of modern enterprise strategic management.

The works of many scientists are devoted to the theory development and the improvement of the "economic engineering" practice (DAGHFOUS and BARKHI, 2009; MERKERT and HENŠHER, 2011; EL-AKRUTI et al., 2013; KENWORTHY and VERBEKE, 2015; BAUMGARTNER and RAUTER, 2017; KUKSA et al., 2019; SEMENOV et al., 2021; ZOS-KIOR et al., 2021) and others. However, in the works of the authors stated above, the issues of algorithm (logistics) and the consequences of making certain strategic decisions formalized modeling and on this
basis, the justification of the optimal strategic alternative's choice of the economic entities' behavior is considered fragmentarily, in the context of individual aspects and methods of strategic analysis management, not complex.

MATERIALS AND METHODS
Comprehensive analysis of our study subject makes it possible by using appropriate analytical neural network, modeled on a multidimensional frame matrix (using hyperlinks), using a certain universal evaluation criterion, in which we offer the risk assessment of these alternative solutions, which is "economical engineering". To model the effective behavior of economic systems, including businesses, we propose to use such a comprehensive tool as "economic engineering", which is based on a universal approach to justify any decision – to assess the risks of making certain decisions or making certain actions based on pre-formulated plans.

However, in our case, we are talking about the so-called strategic decisions, which depend on the long-term successful activity or even the existence of the economic entity (enterprise). So, in our view, in the strategic context of enterprise activity management and development, it should be based on the results of the application of the managerial decision-maker – "economic engineering", which, by design, should: first, to justify thoughtful decisions and take deliberate actions on vital (conceptual) issues of its functioning and development, related to the choice of business areas, their mutual configuration, type of competitive behavior, etc. based on risk assessment; second, to identify ways of adapting the enterprise to the changing conditions of the external competitive environment of markets and its industries (business) in the long-term, based on the risks assessment from external threats and own shortcomings, on the one hand, and the chances of external opportunities and own advantages, on the other.

This plan (scenario, template, model) actually assesses the risks and determines the results that can be achieved by changing the competitive strategy and, consequently, its position in the competition. This plan presents recommended conceptual standard strategic decisions or guidelines (but individually tailored to the specific enterprise and different situations) regarding the business lines and their configuration and procedures for organizing the business development of the enterprise (ie, decisions or guidelines on how to grow the business as a whole and on its separate directions, how to counter competitors, what place to take in the market (in the industry) and procedures for resources using organizing by the enterprise), so that within current and forecast changes in external and internal conditions of enterprise existence to minimize risks and gain competitive advantage in the future in its chosen fields (in industries and markets) activity and on its basis to ensure the profitability of the company.

The behavioral model, as a product of “economic engineering”, involves specialized analysis of the state and changes in the external environment and internal potential of the enterprise, risk assessment and chances to use the opportunities. The complex of strategic decisions, instructions and procedures (regarding the directions of business and organization of enterprise development) reflected in this plan, for each enterprise we will call it “strategic case”, which we propose to formalize in the form of a certain frame system (such as a multidimensional matrix or metamatrix).

Thus, we may say, that the strategic aspects of the enterprise's activity are revealed in its “strategic case”, which is a complex of conceptual strategic standard decisions, guidelines and procedures based on risk assessment of alternative options for these decisions. The method of morphological analysis is based on the construction of a morphological matrix). The Zwicky Morphological Matrix (ZWICKY, 1957), in the context of the idea of “economic engineering”, will best serve to identify alternative lines of behavior for various aspects of doing business with the lowest risk levels from the possible alternatives (Table 1).
**Table 1. The Zwicky morphological matrix (adapted author idea)**

| Aspects of business problem considering | Options (alternatives) for solutions to aspects of a business problem and value (options) of risk assessment behind them |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------|
| Aspect # 1 of the issue                 | 1st solution by aspect # 1 (value of decision risk assessment) 2nd variant of the decision on aspect # 1 (value of decision risk assessment) | K-th option decision under aspect # 1 (value of decision risk assessment) |
| Aspect # 2 of the issue                 | 1st solution by aspect # 2 (value of decision risk assessment) 2nd solution by aspect # 2 (value of decision risk assessment) | L-th option decision under aspect # 1 (value of decision risk assessment) |
| Aspect # 3 of the issue                 | 1st solution by aspect # 3 (value of decision risk assessment) 2nd solution by aspect # 3 (value of decision risk assessment) | M-th option decision under aspect # 1 (value of decision risk assessment) |
| Aspect # N of the issue                 | 1st solution by aspect # N (value of decision risk assessment) 2nd solution by aspect # N (value of decision risk assessment) | O-th option decision under aspect # N (value of decision risk assessment) |

**Source:** Author’s development

Vertically, this matrix indicates the characteristics that determine the aspect of consideration of a particular business problem (these are the characteristics of characteristics for which a decision is made on a particular problem of running and developing a business enterprise). And each row of this matrix contains variants of the solution of the problem on the specified trait (it is the value of risk assessment of making alternative decisions regarding the relevant aspect of the business problem). Each solution to a business problem is formed as a combination of combinations of different values of the characteristics (aspects) of the problem for which alternative strategic decisions can or can be made. That is, each variant of the line (logic) of the enterprise business behavior is formed as a combination of combinations of different variants of the specified key features (aspects, characteristics, positions) of a particular problem of conducting and business development of the enterprise. The evaluation and comparative analysis of the whole range of options makes it possible to choose the best ones in terms of risk minimization.

**RESEARCH RESULTS**

The attractiveness of applying morphological analysis in economic engineering to substantiate strategic decisions lies in the comprehensive consideration of a particular business enterprise (in the selection and evaluation of its market sector, decisions on key issues of its operation and development) from all possible positions. In the process of morphological analysis of the market, you can use any set of indicators that will form a large array of descriptions of different directions (options for decisions) of a particular business enterprise and key aspects of its operation and development. The system of economic relations has necessitated changes in the accounting, analytical and control information system of the enterprise, which must meet modern management methods. Strategic accounting as an enterprise management systems integral part and of accounting and methodological support the process of making strategic management decisions, is intended for planning of the future strategy and tactics of functioning of the enterprise as a whole and separate strategic economic centers of responsibility; measuring and evaluating the effectiveness of management in general and by specific strategic economic centers of responsibility at different stages of the life cycle; adjustment of controllable influences on the implementation of the chosen strategy.

Strategic accounting is a system of information support for planning, analysis and control of strategic management decisions together with new management accounting technologies (such as continuous forecasting, integrated quality management (TQM), Balanced Scorecard (VSC), cost accounting for ABC functions (activity-based costing), Orgware management system, Workflow GIT (USA) - philosophy "just in time", DBR (drum-buffer-rope scheduling) - theory of constraints, calculation of target cost "target costing", system of continuous improvement “kaizen-costing", concept of value chain (value chain concept), calculation of a
The use of economic engineering in the context of strategic enterprise management

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certain product life cycle, material resource planning system - MRP (material resource planning), integrated business process management systems ERP (enterprise resource planning), system of balanced scores (SZP - Balanced Scorecard), allows make a significant positive contribution to strategic management, which will increase the value of the business and maintain the stability of its existence among competitors.

As already mentioned the adapted Zwickey matrix we propose to implement (apply) in the form of a metaframe (table 2), connected with an array of subframes, which helps to form and choose the optimal logic of behavior (understand – strategy) of the enterprise in the external environment, which in turn covers a set of optimal strategic decisions on key issues of its functioning and development, selected on the basis of their risk assessment (Table 2).

Table 2. Subframe (tabular presentation form) for modeling the economic behavior of an entity based on the risk assessment of alternatives to strategic decisions regarding key issues (aspects) of business formation, operation and development

| Slot name (aspect - problem characteristics) | Slot Inheritance Index (Aspect - Problem Characteristics) | Slot Inheritance Index (Aspect - Problem Characteristics) | Slot Inheritance Index (Aspect - Problem Characteristics) | Attached procedure (AP) |
|---------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------|-------------------------|
| Slot # 1 (Issue # 1 Aspect)                | SN₁                                                        | ...                                                       | SNₙ                                                       | AP₁                     |
| Slot # 2 (Issue # 2 Aspect)                | SN₂                                                        | ...                                                       | SNₙ                                                       | AP₂                     |
| Slot # 3 (Issue # 3 Aspect)                | SN₃                                                        | ...                                                       | SNₙ                                                       | AP₃                     |
| Slot # N (Issue # N Aspect)                | SNₙ...                                                     | ...                                                       | SNₙ...                                                     | APₙ                     |

Source: Author’s development.

Above, we illustrate a prototype of a frame model for implementing "economic engineering" to formulate an optimal enterprise strategy, which we consider as a set of strategic decisions on key issues of formation, operation and business development of the enterprise, selected among the possible alternatives to these decisions based on their risk assessment.

In this model, a slot is a component of a frame that can be filled by an item of a particular type of data to capture knowledge of the object for which this frame is intended (formed). In our case, it is an attribute of a business problem (or strategy to solve it) associated with a node in the problem representation system (in our case, a strategy to solve it) based on frames. Each frame consists of an arbitrary number of slots. Slot title is the unique identifier of the slot / attribute of the element (or in our case, the business problem or strategy aspect to solve it) or a specific characteristic − a key issue for the enterprise or aspect of the corresponding strategy in the frame to which they are respectively belong.

The slot inheritance index (aspect − the characteristics of the problem or the strategy for solving it) is served as a “link” to the base / output (generic) frame for that subframe, or its specific slot or slot of the same subframe, which implies a logical cause or clear-grounded connection effect. The most important feature of the theory of frames is borrowed from the theory of semantic networks "inheritance of properties". In both frames and semantic networks, inheritance occurs on the principle that each slot indicates a higher-level frame of the hierarchy (for example, the hierarchy of the strategic case of the enterprise, the case of its strategic decisions), from where implicitly inherited, ie transferred, values are inherited. When displaying frames in tabular format, the so-called generic concepts are at the top level. Therefore, the slot inheritance pointer certifies what information about slot attributes in a top-level frame (“generic frame”) is inherited by slots with similar names in a lower-level frame (subframe, "descendant frame").

The slot type pointer (aspect − characteristics of the problem or strategy to solve it) defines the data type of slot value (top-level frame name, text, variable, table, boolean, list, associated procedure, expression, etc.).

The slot value (aspect − the characteristics of the problem or the strategy parameter to solve it) must match the specified data type of that slot. In addition, the condition of inheritance
must be fulfilled. There are several ways to get a slot of values in a "frame instance" (a frame description that is created to display real-world actual situations based on the incoming data); the default is from a "frame-sample" (a prototype frame, which is a meaningful description of a certain set of frames-examples), due to the inheritance of the properties from the frame specified in the "generic slot", according to the formula specified in the slot, through an attached procedure, from a database, a dialogue with the user-analyst, etc. The name of the other frame may act as the slot, thus forming a "frame network" (matrix, hypercube, neural network). And to save the same values of the same slots should be specified only in "frames-descendants". The optimal value of the slot (in our case – the optimal variant of the decision on a certain key aspect of the operation and development of the enterprise) is selected from its possible variants according to a certain criterion, which is defined and determined by the associated procedure (in our case – the risks of these decisions by the chosen evaluation method).

Each slot can be associated with one or more procedures that are executed / started when new information is added to the slot. Yes, "type A procedures" are service procedures that are activated only if the conditions defined by the user when forming a frame are fulfilled; "Type B procedures" are hidden procedures that are automatically executed in the presence of certain conditions or certain changes to the knowledge base, for example, when the slot to which the access is not set; when the slot value is erased or changed, etc. Procedures of this type can automatically perform all the routine operations involved in maintaining the databases and knowledge required to analyze and select strategic options from possible alternatives based on their risk assessment and the use of alternative assessment methods and models within ideas of "economic engineering" of business behavior of business entities.

Thus, "economic engineering" is about the formation of logistics, and more precisely it offers the logistics of choosing a specific alternative of economic decisions on the key issues of operation and development of the enterprise and its business in a dynamic market environment to ensure long-term success. The end product of "economic engineering" that models the logistics of the decision-making process based on their risk assessment is the enterprise strategy as a case study. And actually, the long-term and future profitability of the enterprise depends on the risks of these decisions.

When substantiating the risk of a particular strategic decision in the process of "economic engineering" within the framework of our proposed framework model of logistics, the formation and choice of the optimal strategy should be operated by such characteristics as: reasons; factors; level; risk indicators for strategic decisions. At the same time, the risks of an alternative strategic decision are unplanned events that may adversely affect the course of its implementation. These include both predictable and unpredictable events. The risk factors of an alternative strategic decision are the conditions under which the risk may arise. We propose to classify its into: external: political, scientific and technical, socio-economic, environmental; internal: in the sphere of circulation, in the sphere of management, reproduction, production activity. And the level of the alternative strategic decision risk actually assesses the possible deviation of the goal and the related economic results in the form of a certain benchmark. It provides an opportunity to assess the significance of a particular risk factor. The risk indicator of an alternative strategic decision (alternative strategy) should indicate the level of risk reflected by certain rules in a certain scale. As an indicator of risk, you can use an average estimate of the magnitude of losses across all links (scenarios, schemes) of unwanted developments.

Since every alternative strategic decision (each type of enterprise strategy) is aimed at changing the respective potential of the enterprise, the risk indicator should characterize possible deviations from the planned increase of one or another potential. Note that the quantitative assessment of alternative strategic decisions is a rather time-consuming procedure, since the study of risk within the "economic engineering" in developing the optimal strategy of the company due to the following factors (features): the fact that the achievement of strategic results is far removed from time making a strategic decision (strategy); mediating the effect of strategic decisions on the outcome of the enterprise, as they are implemented through the adoption and implementation of technical and operational decisions. Therefore, a quantitative risk assessment should be made on the basis
of probable estimates (probable value calculations). The degree of acceptable risk of an alternative strategic decision should be determined taking into account such parameters as: the volume of fixed assets; volumes of own capital and production; level of profitability; financial status of the enterprise; liquidity. Quantitative values of risk can be calculated both in relative and absolute values, which contain a certain degree of uncertainty (probability) in the decision making and implementation. As noted previously, the degree (measure) of risk can be estimated by the possible and expected losses: if adverse effects are unlikely, then the risk is low; there is a low risk and there is a high probability of small losses. With regard to the technology of risk assessment of strategic decisions, in its calculation: first, the amount of losses or profits should be determined; second, the likelihood of adverse or favorable circumstances should be taken into account. In this case, the probability of an event can be expressed by: an objective method; subjective method.

An objective method based on calculating the frequency with which a similar event has occurred in the past. For example, in the past, investing in a particular project has made a profit in 3 cases out of 15, so the probability (p) of making such a profit in the future will be p = 3: 15 = 0.2. But this method is applied only if the conditions of activity of the enterprise remain unchanged.

Subjective Method – it is based on the use of estimates and criteria that derive from the subjective assumptions of experts and consultants. In absolute terms, the risk is the magnitude of the possible losses. The simplest indicator is the risk factor for the short-term forecast: (1-y) – the probability that the forecast does not materialize, where p is the probability of the reliability of the forecast.

And the absolute value of risk (W) is calculated as follows:

\[ W = PH \times X \] (1)

where \( X \) is the magnitude of the loss; \( PH \) – is the probability of failure (with sufficient accuracy calculated on the basis of statistics).

Therefore, in order to quantify the risk, it is necessary to know all the possible consequences of a specific negative event and the probability of its occurrence. For this purpose it is advisable to use the mathematical expectation of the event \( M(x) \).

The mathematical expectation associated with an uncertain situation is the weighted average of all possible outcomes where the probability of each of them acts as the frequency of the corresponding value. The mathematical expectation \( M \) of a discrete random variable \( x \) (measures the average expected risk) is calculated by the formula:

\[ M(x) = \sum_{i=1}^{n} x_i p_i \] (2)

where \( x_i \) is the value of a random variable; \( p_i \) is its probability.

If the random variable \( x \) is continuous on the interval \([a; b]\), and \( f(x) \) is a density function, then the formula for mathematical expectation is:

\[ M(x) = \int_{a}^{b} [xf(x)*dx] \] (3)

By the way, the dispersion approach is widely used in risk measurement. And the variance of the random variable "\( x \)" is called the mathematical expectation of the squares of the deviations of the random variable "\( x \)" from the mathematical expectation \( M(x) \).

In determining the risk in relative terms, it is assumed that the possible losses should be attributed to some basis (the value of the fixed and current assets of the enterprise or the future income from its activities). The relative indicators of risk assessment are:

a) risk factor (W):

\[ W = X/K \] (4)

where \( X \) is the maximum possible amount of losses; \( K \) - volume of own financial resources of the enterprise;
b) the coefficient of variation (that is, the ratio of the standard deviations of income to the corresponding values of the mathematical expectation of income):

\[ V = \frac{\delta(x)}{M(x)} \quad (5) \]

This coefficient of variation should be used to identify the risk of investing in projected earnings, that is, when the investment is known and the potential income is unknown in the future. In quantifying risk, it is important to identify acceptable, critical and catastrophic risk areas. A risk zone means a sector in which incidental losses are less than expected earnings.

The critical risk zone is characterized by the risk of accidental losses, the size of which exceeds the magnitude of profit up to the size of a certain estimated amount of expected income, which is the sum of decision and profit expenses. In this case, the company not only receives no income, but also incurs losses for the sum of all invested funds.

A catastrophic risk area is an industry of casual losses that can reach a value equal to the future state of the enterprise. Catastrophic risk is capable of bankrupting an enterprise.

Accordingly, the allowable risk indicator \( W(xdp) = P(x>xdp) \) is the probability that the actual losses will be greater than their maximum permissible level of \( xdp \) (\( x>xdp \)).

Critical risk indicator \( W(xkr) = P(x>xkr) \) is the probability that actual losses will be higher than their maximum permissible critical level \( xkr \) (\( x>xkr \)).

Catastrophic risk indicator \( W(xkt) = P(x>xkt) \) – the probability that losses will be higher than the maximum permissible catastrophic level \( xkt \) (\( x>xkt \)).

And the specific value of the limit values of these indicators is called the criteria of acceptable, critical and catastrophic risk (\( Kdp, Kkr, Kkt \)).

Therefore, given the value of the three risk indicators and the marginal risk criteria, it is possible to obtain general conditions of acceptability of the level of risk in the activity of the enterprise: \( W(xdp) \leq Kdp; W(xkr) \leq kkr; W(xkt) \leq Ckt. \)

To evaluate and reflect the risks of alternative strategic decisions in terms of individual key aspects of the operation and development of the enterprise within the idea (logistics) of "economic engineering", the essence of which is the modeling and selection of the optimal economic entity (enterprise) business behavior logic in relation to these key aspects, as stated at the beginning of our exploration, we recommend to use a framework model for filing and processing information to support decisions that incorporate procedures for alternatives s slot values that describe alternative solutions for addressing certain aspects of a business problem applies risk assessment and display its parameters.

In this case, a frame is a structure for describing a stereotypical situation (in our study, a strategy as a set of decisions on core issues of functioning and development of an enterprise based on risk assessment of these decisions), consisting of the characteristics of this situation. The basic idea of the framework approach to information submission, in particular to substantiate the logic of behavior of economic entities on the basis of risk assessment, is the discrete structuring of objects and situations of a problematic environment and its properties, which are important from the standpoint of the tasks being solved (in our case from the standpoint of the assessment risks). This information is provided in a frame like the one we considered in our previous publications, which looked at all its constituent components.

It should be noted that frames, as structural elements of the "economic engineering" model, have, in our opinion, certain advantages, because they: 1) reflect the conceptual basis of the organization of strategic decision making, and also provide its flexibility and clarity; 2) able to describe strategic decisions for a given situation based on risk assessment; 3) easy to use, because to create a utilitarian subframe for decision-making to solve a particular business problem, you only need to find a suitable frame and fill its slots with information that describes the specifics of the situation (or decision). In doing so, information about how to find potential slot fillers is used to fill the slots (in turn, it can be presented in the form of certain methodologies, methodological, analytical or behavioral procedures or algorithms of action). As part of the affiliated "subframe selection procedure," the choice itself can be made based on the risk assessment of alternative solutions.
Our further research will focus on developing proposals for the creation of universal format and content for “sample frames” for strategic decision-making, built on the imperative of risk assessment of these decisions, which will allow us to formulate optimal unique strategies for specific enterprises within the framework of “economic engineering”.

CONCLUSION

Businesses (in particular businesses) must constantly make different economic decisions based on risk assessment in order to function successfully. This must be a toolkit. As such, we propose to consider “economic engineering”, which is embodied in modeling the behavior of an entity on the basis of risk assessment of alternative solutions to key issues of its operation and development, taking into account the system of factors that influence these decisions (the choice of alternative solutions) for the choice of the type of business, the functional form of its implementation, the breadth and depth of diversification, differentiation, ways of obtaining competitive advantages, market positions, directions of development etc.

At the same time, we position our strategy as a product of “economic engineering” based on the risk assessment of alternative strategic decisions. And the actual model-algorithm, logistics of substantiation of strategic decision-making based on risk assessment can be presented in the form of a modified matrix of morphological analysis (so-called Zwicky matrix), which can be utilitarianly implemented and applied in the form of a frame model of obtaining and presenting a multilevel and differential multilevel model. strategic alternatives to information about a research object that is used to represent and process knowledge in analytical neural networks, artificial intelligence systems, and decision makers.

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The use of economic engineering in the context of strategic enterprise management

O uso da engenharia econômica no contexto da gestão estratégica empresarial

El uso de la ingeniería económica en el contexto de la gestión estratégica de la empresa

**Resumo**

O artigo, formula-se e fundamenta a interpretação dos autores da construção da "engenharia econômica" no contexto da teoria e prática da gestão estratégica empresarial que o sistema eficaz de gestão em condições modernas se baseia e fundamenta. A ideia de utilizar a "engenharia econômica" como ferramenta logística (ferramenta logística) para a construção de uma estratégia empresarial, gerando e apresentando possíveis alternativas para os principais aspectos de negócios de seu funcionamento e desenvolvimento e selecionando entre elas as melhores opções com base em sua avaliação de risco é proposta. Para apresentar e realizar as capacidades logísticas de uma matriz morfológica multidimensional no âmbito da "engenharia econômica", propõe-se utilizar um modelo-quadro de justificativa e escolha de soluções ideais com base em sua avaliação de risco, o que sustenta a ideia de representação de quadros e organização de interconexões logísticas.

**Abstract**

In the article the authors’ interpretation of the "economic engineering" construct in the context of the theory and practice of enterprise strategic management effective system organizing in modern conditions is formulated and substantiated. The idea of using "economic engineering" as a logistics (logistic tool) for constructing an enterprise strategy by generating and presenting possible alternatives for key business aspects of its functioning and development and selecting among them the best options based on their risk assessment is proposed. In order to present and realize the logistics capabilities of a multidimensional morphological matrix in the framework of "economic engineering", it is proposed to use a framework model of justification and choice of optimal solutions based on their risk assessment, which underpins the idea of frame representation and organization of logistic interconnections.

**Resumen**

En el artículo se formula y fundamenta la interpretación de los autores de la construcción de la "ingeniería económica" en el contexto de la teoría y la práctica de la gestión estratégica empresarial de sistemas eficaces de organización en condiciones modernas. Se propone la idea de utilizar la "ingeniería económica" como herramienta logística (herramienta logística) para construir una estrategia empresarial generando y presentando posibles alternativas para aspectos empresariales clave de su funcionamiento y desarrollo y seleccionando entre ellas las mejores opciones en base a su evaluación de riesgos. Con el fin de presentar y realizar las capacidades logísticas de una matriz morfológica multidimensional en el marco de la "ingeniería económica", se propone utilizar un modelo marco de justificación y elección de soluciones óptimas basado en su evaluación de riesgos, que sustenta la idea de representación de marcos y organización de las interconexiones logísticas.

**Palavras-chave:** Engenharia econômica. Avaliação do risco. Decisões estratégicas. Modelo de moldura. Método de análise morfológica.

**Keywords:** Economic engineering. Risk assessment. Strategic decisions. Frame model. Morphological analysis method.

**Palabras-clave:** Ingeniería económica. Evaluación de riesgos. Decisiones estratégicas. Modelo de marco. Método de análisis morfológico.