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## Modern concepts of organizational management efficiency and its assessment

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**Abstract.** In a dynamic business environment and rising competition, the relevance of assessing organizational management efficiency is increasing. However, business owners and managers face challenges related to data disintegration, leading to flawed decisions. The key issue is the conflation of “efficiency” (goal attainment with minimal resources) and “effectiveness” (degree of goal realization) and the non-representative nature of applied metrics. This threatens organizational sustainability, especially amid regulatory demands. The study aims to analyze modern concepts of organizational management efficiency, clarify terminology, identify key influencing factors, and evaluate measurement methods, integrating economic and social aspects. The methodology combines general scientific theoretical methods, case analysis (examples of vertically integrated oil companies (VIOCs) and the Russian healthcare system), and content analysis of academic literature. The author uses concepts of economic and social efficiency, a systemic approach, and tools like the Balanced Scorecard (BSC) and compliance control. Four key factors of efficiency were identified: leadership (management support), contextual (external and internal environment), personal (employee motivation), and systemic (technology, processes). The distinction between efficiency and effectiveness was clarified. A multi-criteria approach combining financial metrics (profitability, liquidity) and non-financial indicators (employee satisfaction, reputation) was justified. In cases of VIOCs and healthcare, BSC transforms strategic goals into measurable KPIs, while telemedicine enhances social efficiency. Integrating compliance control into management evaluation is a unique contribution. It is positioned not only as a risk mitigation tool but also as a driver of stakeholder loyalty. Traditional financial metrics are insufficient for assessing long-term sustainability, underscoring the relevance of BSC and social indicators. Adopting BSC, compliance control, and lean production principles enhances competitiveness. Further research should develop industry-specific evaluation methodologies that consider digitalization and long-term planning for the sustainable development of organizations.

**Keywords:** performance, resource optimization, balanced scorecard system, compliance control, multi-criteria approach, KPI, strategic goals, stakeholders

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## Современные концепции эффективности управления организацией и ее оценки

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**Аннотация.** В условиях динамичной бизнес-среды и растущей конкуренции актуальность оценки эффективности управления организацией возрастает. Однако собственники и менеджеры сталкиваются с проблемой дезинтеграции данных, что ведет к ошибочным решениям. Основная сложность заключается в смешении понятий «эффективность» (достижение целей при минимальных затратах) и «результативность» (степень реализации целей), а также в нерепрезентативности используемых метрик. Это угрожает устойчивости компаний, особенно в условиях ужесточения регуляторных требований. Цель исследования — на основе анализа современных концепций эффективности управления организацией уточнить терминологию, выявить ключевые факторы влияния и оценить методы измерения эффективности, интегрируя экономические и социальные аспекты. Методологическая основа включает общенаучные теоретические методы, кейс-анализ (примеры вертикально интегрированных нефтяных компаний (ВИНК) и системы здравоохранения РФ) и контент-анализ научной литературы. Используются концепция экономической и социальной эффективности, системный подход, а также инструменты, такие как система сбалансированных показателей (ССП) и комплаенс-контроль. Выявлены четыре ключевых фактора эффективности: лидерские (поддержка руководства), контекстуальные (внешняя и внутренняя среда), личностные (мотивация сотрудников) и системные (технологии, процессы). Уточнено различие между эффективностью и результативностью. Доказана необходимость многокритериального подхода, объединяющего финансовые показатели (рентабельность, ликвидность) и нефинансовые (удовлетворенность сотрудников, репутация). В кейсах ВИНК и здравоохранения показано, что СПП позволяет трансформировать стратегические цели в измеримые ключевые показатели эффективности, а внедрение телемедицины повышает социальную эффективность. Интеграция комплаенс-контроля в систему оценки управления — уникальный вклад исследования. Автор рассматривает его не только как инструмент минимизации рисков, но и как фактор повышения лояльности стейкхолдеров. Традиционные финансовые метрики недостаточны для оценки долгосрочной устойчивости, что подтверждает актуальность СПП и социальных показателей. Результаты демонстрируют, что внедрение СПП, комплаенс-контроля и адаптация принципов бережливого производства повышают конкурентоспособность. Дальнейшие исследования должны разрабатывать отраслевые методики оценки, учитывающие цифровизацию и долгосрочное планирование устойчивого развития организаций.

**Ключевые слова:** результативность, оптимизация ресурсов, система сбалансированных показателей, комплаенс-контроль, КПЭ, многокритериальный подход, стратегические цели, стейкхолдеры

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## **Introduction**

Many owners and responsible managers are afraid to face a delusion of information about the company's activities, which is associated with the risk of making incorrect management decisions based on unreliable sources. The incorrect interpretation of information about the effectiveness of making certain management decisions on the effectiveness of the company is based on the unrepresentativeness of using the ratio of management effectiveness and production costs. Moreover, concepts such as “assessment of the effectiveness of the management process” and “assessment of management effectiveness” are often confused, which also complicates the process of effective management decision-making [1. P. 331]. It is the study of the effectiveness of decision-making within an individual enterprise that can offer optimal solutions and adjust internal processes to implement the company's mission and strategy.

**The goal of this article** is to analyze the concept of “organizational management effectiveness”, as well as methods and tools for evaluating this effectiveness in modern conditions based on the integration of economic and social aspects.

## **Materials and research methods**

The work is based on scientific papers on economics (the “results/costs” ratio) and social efficiency (meeting public needs), as well as practical cases of the vertically integrated oil companies (VIOC) and the Russian healthcare system. The purpose of the study is implemented through five interrelated tasks: identification of key concepts of the management mechanism, analysis of criteria for evaluating decisions, systematization of influencing factors, description of tools for measuring effectiveness and practical demonstration of their application.

The methodology combined theoretical approaches (systematization of concepts) and applied methods. The case analysis allowed us to study the implementation

of Balanced Scorecard (BSC) in the VIOC for the transformation of strategy into KPIs, as well as the use of telemedicine in healthcare. Content analysis is used to evaluate regulatory documents and corporate standards in order to identify compliance risk management patterns. This provided a comprehensive approach to the study of the effectiveness of management decisions in different institutional contexts.

## **The results of the study**

### **The theoretical basis of the effectiveness of organization management**

Management effectiveness assessment is a key tool for analyzing current results, forecasting, and meeting the strategic goals of an organization. There are two dominant approaches in the scientific literature: economic efficiency, measured by the “results/costs” ratio (including capital, labor, technology), and social, focused on meeting public needs through the rational use of resources [2. P. 60].

Management effectiveness is defined as the ability of an organization to realize its mission and goals, showing a socio-economic effect. At the same time, not only industry conditions and profits are considered, but also the effectiveness of management personnel as an independent criterion [3. P. 334].

It is important to distinguish between the concepts of “efficiency” (achieving goals using optimal methods) and “effectiveness” (maximizing results while minimizing costs). This allows managers to first choose effective methods, and then optimize them to increase productivity, forming a cycle of continuous improvement of management processes [4. P.52].

## **Discussions**

### **Factors affecting the effectiveness of management**

The effectiveness of management is determined by a variety of factors, the choice of which depends on the methodological preferences of the researcher. The work focuses on the key aspects that shape an organization’s ability to achieve goals through the rational use of resources. The central link is the effectiveness of the employees’ work, which is the main resource of the company. It is influenced by leadership factors (support from management), contextual (external and internal environment), personal (motivation, skills, experience of employees), systemic (work processes, equipment) and team (team climate) [5. P. 80].

The assessment of work performance is based on subjective (satisfaction, engagement) and objective indicators (productivity, quality of work). The former are analyzed through expert assessments, the latter through quantitative data

such as salary productivity, staff profitability, or the percentage of defects. The integration of these approaches, including 360-degree methods, makes it possible to identify reserves for improving efficiency [5].

The factors are also classified according to the levels of influence:

- Macro level — legislation, social policy, standard of living;
- Microlevel — organizational structure, motivational schemes, technological equipment [6. P. 1584].

External conditions (competition, market fluctuations) and internal elements (corporate culture, management decisions) form an integrated system where the key task is to synchronize strategic goals with selected indicators. This ensures adaptation to changes and an objective assessment of human resource management processes.

### **Methods and tools for evaluating management effectiveness**

The assessment of management effectiveness is based on financial (profit, profitability) and non-financial indicators (employee satisfaction, social effects). To analyze the former, mathematical methods are used to assess liquidity, solvency, and profitability. The second group requires flexible tools such as PEST analysis, SWOT analysis, SPACE analysis, and competitive benchmarking [7]. However, traditional surveys and examinations, including spin-doctoring, are increasingly losing their representativeness due to information noise that distorts the results even after adjustments [8. P. 425].

Large enterprises, such as VIOCs, are increasingly turning to multi-criteria approaches to performance assessment. Traditional financial metrics that focus on profit and profitability do not reflect complex business processes and long-term strategic goals. This determines the urgency of implementing systems that take into account both economic and non-material aspects, among which the BSC stands out [9; 10].

Developed by R. Kaplan and D. Norton [11], the BSC transforms the company's strategic goals into measurable indicators, covering four key aspects: finances, internal processes, customer interaction and staff development. Its value lies not only in planning, but also in creating a feedback control mechanism. The system allows you to quantify results by comparing KPIs with planned values, quickly respond to external and internal changes, and decompose abstract strategic goals into specific operational objectives. This ensures transparency of management and timely correction of deviations, strengthening the link between the strategy and its implementation [9].

An example of the integration of qualitative and quantitative methods was the analysis of the healthcare system of the Russian Federation. To improve the quality of services in conditions of lack of funding and low public confidence, the introduction of telemedicine services is proposed: online data access, video consultations, remote health monitoring. This demonstrates how innovative tools are becoming a driver of management effectiveness even in socially oriented industries [12].

### **Compliance control**

The introduction of compliance control systems in institutional structures — from financial organizations to government agencies — was a response to the tightening of legislative requirements, the need to minimize legal and reputational risks, as well as to prevent financial losses.

To understand what a CC system is, let's pay attention to the origin of the word “compliance”. The term comes from the English verb “to comply”, which in turn comes from the Italian verb “compiere” — “satisfy by performing formalities”,<sup>1</sup> which reflects the key purpose of such systems: ensuring that the organization's activities comply with external and internal standards, including legal norms, ethical principles, and the interests of stakeholders.

In the academic literature, CC is interpreted as an element of a controlling system aimed at identifying and reducing the risks of non-compliance of processes, products or working conditions with established requirements. This is achieved through transparency, fairness and honesty both in relation to the organization itself and its partners [13–15].

Evaluating the effectiveness of a compliance system includes analyzing several key indicators: the frequency of detected violations of legislation or internal regulations, the amount of penalties, the level of customer and partner loyalty, reputation in a professional environment, and the timeliness of fulfilling obligations to regulators. Audits, data analysis, employee surveys, benchmarking, and risk forecasting are used to measure them. The evaluation results make it possible to adjust the management strategy, strengthening trust in the company, reducing legal costs and forming a sustainable corporate culture. Thus, CC becomes not only a tool for minimizing risks, but also a driver for improving the overall effectiveness of the organization's management.

<sup>1</sup> Online Etymology Dictionary. Comply (v.). Cambridge University Press. URL: <https://www.etymonline.com/word/comply> (accessed: 05.12.2024).



## Conclusion

The research confirmed that management effectiveness assessment is a critical element for making informed decisions in the face of growing competition and market dynamics. Incorrect interpretation of performance data not only leads to the risk of erroneous strategies, but also limits the company's capabilities, reducing its adaptability.

The research systematizes the key concepts of the management mechanism, factors influencing the effectiveness of work, as well as evaluation criteria, divided into subjective (engagement, motivation) and objective (productivity, profitability). This allowed us to highlight performance analysis as a basis for identifying growth reserves and optimizing processes.

The results demonstrated the need for a multi-criteria approach to performance assessment, combining financial and non-material indicators. Examples of the implementation of a balanced scorecard in oil companies and telemedicine in healthcare have highlighted the importance of adapting tools to industry specifics.

Thus, effective management requires the integration of quantitative and qualitative metrics that consider both economic results and socio-psychological aspects of the team's work. The introduction of modern techniques, such as MTSP, creates the basis for achieving strategic goals in conditions of uncertainty. It is advisable to focus further research on the development of flexible assessment models that contribute to the sustainable development of organizations in the long term.

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