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APPROACHES TO THE ANALYSIS OF EFFICIENCY OF GOAL-SETTING

The article examines the features of the existing tools for the goal-setting and suggests approaches to assessing their efficiency. The efficiency of goal-setting is considered as a basic factor for ensuring the effectiveness of an organization's activities, determining the possibilities and directions for using its resources. Used goal-setting tools should ensure coverage of a wide range of tasks that management solves at the planning phase: creating an image of the result, providing motivation for activities, choosing methods to achieve the goal. Existing goal-setting tools allow solving these tasks only fragmentary, and therefore, to ensure high efficiency of the initial management phase, they should be used in a comprehensive manner. The leading factors that determine the efficiency of goal-setting should be recognized: considering the features of the problem situation; considering the individual qualities of a leader who carries out goal-setting; the relevance of the means used and the minimum sufficiency of resources. Evaluation of goal-setting can be carried out comprehensively or in relation to the level of tasks, while it can be carried out based on the use of single or multi-criteria assessment systems.

Keywords: goal-setting, efficiency of management, efficiency of purpose-setting, planning tools, factors of management efficiency.

Introduction and problem statement. Improving the efficiency of management organization in modern conditions is one of the leading problems, the successful solution of this problem has a large impact on the economic results of domestic enterprises, their competitive advantages, and the level of the economy as a whole. Practice shows that attempts to apply foreign management experience in the conditions of domestic socio-economic realities do not always provide positive results. And even when considering the actions of the same factors that determine economic efficiency, their cumulative effect often significantly differs from the expected. Therefore, the desire to improve and reform the enterprise management system determines the sys-

temic consideration of elements of management and the use of only those tools that would provide maximization of its efficiency.

Analysis of recent research and publications. A large number of research work in management and economics, as well as in other humanitarian disciplines and cybernetics, is devoted to research on approaches to defining goals in an organization. An important contribution to the development of this problem was made by E. Locke, T. Ryan, G. Latem, P. Drucker, D. McGregor, who identified the role of goal-setting in management and formulated the main principles for managing by goals.

Considering the efficiency of management as an integral result of the management's implementation

of the cycle of managerial functions, it should be noted that goal-setting in it is traditionally an important element of planning. The possibilities of achieving the goals of the organization and the overall efficiency of the enterprise depend to a large extent on how it is determined and what will be the goals of the organization and the goals of the activity. Of course, goal-setting is not the only factor that determines overall efficiency: only when it is combined with other elements of planning, organization, and control of activities, the correct definition of goals can lead to desired results. Such interconnectedness and interdependence complicate the task of defining and selecting effective tools for goal-setting. Therefore, the problem of finding approaches to defining effective tools for setting goals remains relevant, since the problem of subjectivity, selection of criteria and factors of the goal's efficiency, the problem of verification of goals has not yet been finalized.

Goals of work. The purpose of the work is to determine the approaches to the analysis of efficiency of the management tools for goal-setting, as well as to clarify the efficiency of separate tools for setting goals.

Research results. According to the most common general interpretation, efficiency is defined as the ratio of result and cost [1, c. 110]. At the same time, efficiency is actually identified with cost-effectiveness: the value of the result per unit cost. However, the use of such an understanding of efficiency is possible only to a limited range of processes, where costs and outcomes can be measured. In those situations where there is no measurement capability or if qualitative changes are more significant, other approaches to assessing efficiency are used: understanding efficiency as effectiveness or expediency.

Effectiveness can be represented as the ratio of the actual results obtained to the set goals. According to H. Rampersad, effectiveness is a measure of achieving goals. The task of enterprise management is to set the right goals, the achievement of which will prove to be effective. The ways to achieve goals can vary greatly in terms of cost, time, and other parameters. Therefore, the efficiency of H. Rampersad is defined as the ability to improve ways to achieve the goal [2, c. 52]. The feature of this understanding of efficiency is that the focus of attention shifts from the direct result of the enterprise to the effectiveness of the way to achieve the goal.

Efficiency considered as expedient is the correspondence of goals to real needs or problems that can be represented as the ratio of the number of identified goals and the number of actual problems [3]. Such an understanding of efficiency primarily involves an assessment of the extent to which the goals are relevant while ignoring other measurements that are meaningless in the event that efforts are directed towards achieving irrelevant goals.

Summarizing existing scientific findings on the evaluation of management efficiency, T. Sinyavets, M. Glushchenko, and U. Ghalyapina determine five possible approaches:

- on the basis of an evaluation of the main features, factors of the company's success;
- on the basis of indicators of market capitalization;
- on the basis of separate indicators of economic efficiency;
- on the basis of an evaluation of changes generated by management activity;
- using the integral indicator [4].

Thus, it is stated that the assessment of the effectiveness of management (and hence its component,

which is goal-setting) can occur at different levels of generalization and perception of the organization.

Considering the features of goal-setting in social organizations, A. Zhemchugov concludes that any organization, along with external goals (output of products or services), always has internal goals (operational support or development) [5]. And therefore, when evaluating the efficiency of the elements of the management system, it is necessary to consider both aspects, or to further specify which efficiency is measurable: external or internal.

Considering the existing diversity of interpretations of efficiency, consider how they can be applied to assess such an aspect of management activity as goal-setting. According to the definition of "Modern Economic Dictionary": "Goal-setting – the initial phase of management, development and decision-making, consisting in setting the general purpose and set of goals (goal tree) in accordance with the essence and nature of the problems being solved, the assignment (mission) of the system, strategic installations" [6]. Consequently, the efficiency of goal-setting can be considered as an indicator of the degree of ordering of the primary management phase, which characterizes positive changes in organizational processes and results that are conditioned by the formulation of goals and tasks.

In the general case, according to the goal-setting theory proposed by psychologist E. Locke (1968), which was further developed by T. Ryan and G. Latem, the goal setting is based on emotional assessments of the situation and is related to the choice of certain actions that should lead to the result and satisfaction from it [7]. According to this theory, the performance of work is influenced by four characteristics of the goals:

- complexity;
- specificity;
- acceptability;
- commitment [7].

Thus, the efficiency of the goal is determined by the degree of approximation to the optimal level of the complexity of the goal (the increase in complexity increases the motivation, but too complicated goals lead to failures), optimal specificity (increasing clarity, accuracy, and certainty of the goal increase the efficiency, but excessive detail and formalization limit the vision of better opportunities on the achievement of the result), the acceptance of the goal as its own (understanding the benefits of its implementation contribute to the growth of motivation), commitment to the goal (commitment growth is accompanied by the ability to put more effort and exercise volitional action towards result) [7].

Although the main focus of this theory is on the provision of labor motivation, its use includes some possibilities for comparative evaluation of the formulation efficiency of the goals. It allows increasing the efficacy of the goals, affecting the specified characteristics, formed in the goal perception by the performer. However, the following negative factors should be considered:

- 1) the characteristics of the goals are not identical to the influence on the motivation and the future outcome;
- 2) the characteristics of the goals may change in time under the influence of situational changes, or changes in the perception of the situation by the performer;
- 3) there are significant differences in the perception of the characteristics by different people, due to gender, age, experience, level of education and other factors;

4) the perception of the characteristics of the goal is also influenced by the way of bringing them to the performers: individual, group or on the basis of complicity.

The first attempts to form the idea of the importance of correct goals-setting in management belong to its founder F. Taylor. An integral view of the use of goals for improving the organization's performance was finally formed by P. Drucker. In 1954, the concept of management by goals stated that the formulated goals must meet certain criteria: they must be measurable, timed and coordinated [8]. This approach is much more versatile and general in comparison with the theory of E. Locke: it is virtually independent of the individual features of the perception of the goal by the performer, makes it possible to carry out not only a comparative assessment but also to determine certain "standard" formulation of goals for specific types or areas of activity, actually carrying out the "norming" of goal-setting. However, as a result of such simplification, the motivating influence of the goal is greatly reduced, and the uncertainty about the means of achieving it is increasing. In terms of effectiveness evaluation, this approach makes it simpler. But the opportunity to evaluate the efficiency of goal-setting is greatly reduced and limited to the interpretation of efficiency as the actual percentage of achieved results.

Several of the following models, which resulted from the logical development of P. Drucker's approach, involves returning to the motivational aspects of goal-setting. The most famous of these is SMART model that was proposed by P. Meyer and developed by D. Doran [9]. This model has naturally expanded the list of principles for goal-setting in the concept of management by goals and is currently widely used both in the management of organizations, business, and self-management. The acronym denotes five principles that the objective must meet:

- S – specific;
- M – measurable;
- A – assignable;
- R – realistic;
- T – time-bound [9].

The use of this model implies a consistent examination of the current formulation of the goal in a given situation for compliance with each of these criteria, and an iterative correction of formulation in case of discrepancies. Logicalness and simplicity made it possible for this tool to be widespread both in management practice and in other areas of human activity.

The evaluation of the efficiency of the use of this tool can be objectively possible only at the expense of time or indirectly – on the overall performance. Accordingly, the reduction of the time for setting tasks and solving additional issues related to their misunderstanding will characterize the internal efficiency, and the growth of productivity and performance – external efficiency.

The use of the model is also related to the need to avoid certain methodological traps [10], ignoring which can significantly reduce the expected effect. So, A. Zhakupov pays attention to the fact that the interpretation of the term "purpose" can significantly affect the quality of goal-setting: the understanding of it as the final state of the object, which is influenced, allows to further specify the measures to achieve the desired. But focusing directly on the process leads to the loss of specificity in the formulation and blurriness of the vision of the future outcome [10].

Also, a common mistake is to recognize the goal substitution as a description of the final state by a description of personal parameters or a description of the reward for the result: for example, the description of the KPI. At the same time, from the focus of attention, the vision of the object of influence disappears and there is a temptation to directly try to influence the criteria or control results, causing malicious behavior [10].

Consideration of these goal-setting aspects can be accomplished while checking the formulation of purpose according to the principle of concreteness. However, even the compliance of the formulating with all five requirements is not yet a guarantee of the success of the goal-setting: there is no empirical evidence of the efficiency of the verification for compliance with the mentioned requirements, and extended management models have become widespread in the management and training practices – SMARTERS (added requirements: E – energizing, R – recoded, S – single), SCHMART (added requirements: C – collagen, H – harmonious), as well as other combinations of requirements: PURE, CLEAR.

The attempt to integrate well-known requirements for the formulation of goals led to the emergence of a synthetic model of J. Whitmore, which combines SMART, PURE and CLEAR into one model. Using this model, it is necessary to verify the compliance of the goal with the fourteen requirements. In addition to SMART, these requirements are included in the PURE model:

- P – positive stated;
- U – understood;
- R – relevant;
- E – ethical [11].

The CLEAR model has the following requirements:

- C – challenging;
- L – legal;
- E – environmental sound;
- A – agreed;
- R – recorded [11].

The increase in the number of goal requirements theoretically should increase the quality of its formulation, however, as the results of their own research show, a significant improvement in performance is not observed, but the probability of bringing the case to completion is characterized by positive correlation.

Thus, it can be stated that the main influence of these models is mainly motivational, and they do not reduce the uncertainty of the performer in relation to the methods of achieving the goals. The use of models makes the person spend some time and effort on the process of goal-setting, which leads to the emergence of a psychological "effect of the contribution", which is characterized by the desire of the person to continue the activity on which he/she has already spend personal resources. Consequently, the requirements for the formulation of the goals are useful not only by themselves but as an opportunity to cause the sustained concentration of the subject to the result and motivate his/her subsequent activities.

This hypothesis is confirmed by the results of their own research, which revealed more growth in the effectiveness of actions when the performer uses J. Whitmore's model individually, and a smaller increase in effectiveness, in situations when the tasks for the performer were formulated by another person. This effect is easily explained by the fact that the continued individual concentration on the formulation of the goal contributed to the increase

in the detail of the image of the desired result, and in the case of an external statement of the task – in most cases caused an information overload and reduced the activity of the performer.

In favor of the hypothesis that not all the requirements for the goals are equally useful, as evidenced by the results of research by psychologists N. Dmitrieva, N. Krasovskaya, and L. Levina, which were obtained during the comparative studies of the efficiency of the SMART and SPIRO models [12].

Back in 1972, J. Jones developed a SPRORO model for setting goals, which is less common than SMART, but it is also capable of increasing the quality of goal-setting. The model involves checking the goal formulation for compliance with the following requirements:

- S – specificity;
- P – performance;
- I – involvement;
- R – realism;
- O – observability [12].

During the study of the use efficiency of both models, it was found that individuals with the dominant left hemisphere of the brain, and, accordingly, developed logical, analytical, structured thinking, are getting better results using the SMART model. Individuals with dominant right hemisphere and figurative, intuitive thinking, greater emotionality, and intuition get better results using the SPIRO model [12]. It should be noted that the requirements for concreteness and realism in both models coincide, the possibility of observation, in fact, is a paraphrase of the requirement of measurability. The presence of a performer is only an impersonal requirement for participation in performance. Consequently, the difference in model efficiency can be explained either by the only pair of non-matching requirements (implementation – time-limit) or by the sequence and form of filing of requirements.

In the first case, the requirement of "execution" will activate the processes of figurative perception in someone but inhibit analytical processes in others. And then the choice of goal-setting tools should be done considering the cognitive characteristics of the subjects.

In the case, however, if the efficiency is due to the sequence of requirements, then effective goal-setting should be ensured by the correct sequence of requirements: from the most detailed and structured to the synthetic, integral – in the case of the domination of the left hemisphere, and from the concrete, the integral to the abstract – in the case of the domination of the right hemisphere.

Considering that for the relevant goal setting the latter should be related to the actual need, and the content component of the goal-setting is not substantially analyzed by instruments that are mentioned above, the awareness of the existing problem should be achieved by another way and by a specific tool for collecting information and analyzing the causal relationships, the typical representative of which can be considered by an R. Dilt's SCORE model. The use

of this model provides for collecting information on the problem situation by the following components:

- S – symptoms, existing manifestations of the problem state;
- C – causes, factors that caused the emergence of symptoms;
- O – outcome, desired state of the object of influence without symptoms;
- R – resources, resources, and techniques that will be needed to obtain the result;
- E – effects, long-term consequences of obtaining the result [13].

The use of the SCORE model reduces uncertainty in the process of goal-setting due to the systemic formation of the perception of the situation, as well as the establishment of causative relationships that generate it. The focus also concentrates on identifying resources and methods for achieving the goal. Another way of identifying ways and specific actions for achieving goals that has even greater capabilities is a goal-setting instrument the "goal tree", which is proposed by C. Churchman and R. Ackoff in 1957.

The purpose of «goal tree» is the decomposition of the main goal into constituents and the obtaining of a graphical hierarchical structure of goals, which reflects the links between the components of the goal and actions in relation to their receipt [14]. At the same time, not only the choice of actions but also the determination of the required amount of resources necessary for their implementation is greatly simplified. During the formulation of sub-goals in the process of decomposing the main goal, the SMART principles are widely used, which are designed to provide an adequate level of detail overview of the result in the transition to formulating the goals of the last level – the level of tasks.

The effectiveness of the use of the "goal tree" is largely conditioned by the observance of certain rules in the process of its construction. The efficiency of this tool can be evaluated by any of the above assessment methods.

Conclusions. Thus, the efficiency of management activities with goal-setting is a relative characteristic of the success of the use of tools for defining goals. It can be measured at different levels of the organization's functioning by using approaches to assess performance and feasibility. Procedurally, single- and multi-criteria systems of quantitative and qualitative evaluation can be used for this purpose. To select effective methods of goal-setting in an organization, motivational aspects and aspects of structuring actions realized through awareness of the existing problem, motivation for changes and optimal use of cognitive features of the functioning of the subject and the goal-setting object should be considered. In further research, it is important to focus on creating a model for managing the efficiency of goal-setting, which would allow optimization of managerial actions and would consider system-linking of goal-setting with other elements of management activity.

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ПІДХОДИ ДО АНАЛІЗУ ЕФЕКТИВНОСТІ ЦІЛЕПОКЛАДАННЯ

Анотація

У статті досліджуються особливості наявних інструментів цілепокладання та пропонуються підходи до оцінки їхньої ефективності. Ефективність цілепокладання розглядається як основний чинник, що зумовлює результативність діяльності організації та визначає можливості й напрями використання її ресурсів. Інструменти, що застосовуються, повинні забезпечувати охоплення широкого кола завдань, які вирішує менеджмент на етапі планування: формування образу результату, забезпечення мотивації діяльності, вибір методів досягнення цілей. Наявні інструменти цілепокладання дають змогу вирішувати зазначені завдання лише фрагментарно, і саме тому для забезпечення високої ефективності початкового етапу управління вони мають використовуватися комплексно. Успішне формування образу результату під час цілепокладання забезпечується дотриманням певних вимог, що мають спростити для виконавця вибір та параметри дій, які необхідні для досягнення результату. З огляду на це, провідними чинниками, які зумовлюють ефективність цілепокладання, слід визнати: врахування особливостей проблемної ситуації; врахування індивідуальних якостей керівника, який здійснює цілепокладання; релевантність використаних засобів цілепокладання та мінімальну достатність інформаційних ресурсів і часу на постановку завдання. Формування у виконавця чіткого уявлення про методи досягнення цілі, послідовність дій та майбутні переваги визначає ступінь його ступінь готовності до здійснення діяльності. Для складних цілей це означає необхідність урахування у формулюванні цілі ситуаційних змінних та проведення декомпозиції цілі до рівня завдань, зрозумілих виконавцю. Оцінка ефективності цілепокладання може проводитися комплексно або вибірково, відповідно до рівня вирішуваних завдань. Фокус уваги під час проведення оцінки може бути зосереджений на досягнутих результативності чи економічності основної діяльності щодо управлінських витрат. При цьому можуть бути застосовані одно- або багатокритеріальні системи оцінки. Застосування зазначених підходів до оцінки ефективності цілепокладання має сприяти підвищенню рівня якості планування, зростанню якості управлінської комунікації, скороченню витрат часу на вибір і реалізацію управлінських функцій у контексті підвищення загальної рівня ефективності організації.

Ключові слова: цілепокладання, ефективність управління, ефективність цілепокладання, інструменти планування, чинники ефективності управління.

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ПОДХОДЫ К АНАЛИЗУ ЭФФЕКТИВНОСТИ ЦЕЛЕПОЛАГАНИЯ

Аннотация

В статье исследуются особенности существующих инструментов целеполагания и предлагаются подходы к оценке их эффективности. Эффективность целеполагания рассматривается как базовый фактор для обеспечения результативности деятельности организации, определяющий возможности и направления использования её ресурсов. Применяемые инструменты целеполагания должны обеспечивать охват широкого спектра задач, которые решает менеджмент на этапе планирования: формирование образа результата, обеспечение мотивации деятельности, выбор методов достижения цели. Существующие инструменты целеполагания позволяют решать эти задачи лишь фрагментарно, и поэтому для обеспечения высокой эффективности начального этапа управления они должны использоваться комплексно. Ведущими факторами, которые обуславливают эффективность целеполагания, следует признать: учет особенностей проблемной ситуации; учет индивидуальных качеств руководителя, осуществляющего целеполагание; релевантность используемых средств и минимальную достаточность ресурсов. Оценка эффективности целеполагания может проводиться комплексно либо применительно к уровню решаемых задач, при этом она может осуществляться на основе использования одно- или многокритериальных систем оценивания.

Ключевые слова: целеполагание, эффективность управления, эффективность целеполагания, инструменты планирования, факторы эффективности управления.