

CHAPTER «STRATEGIC BUSINESS MANAGEMENT IN THE MODERN CONDITIONS OF DIGITAL DEVELOPMENT TECHNOLOGIES»

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STRATEGY AND TACTICS OF MAKING MANAGEMENT DECISIONS TO ENSURE THE FINANCIAL AND ECONOMIC STABILITY OF THE ENTERPRISE

Summary

This study examines the critical interplay between strategic management and tactical decision-making in fostering the financial and economic stability of enterprises. It underscores how well-crafted strategic plans provide a long-term roadmap, shaping objectives, competitive positioning, resource allocation, and innovation agendas. Meanwhile, tactical decisions translate these broader directives into day-to-day actions, allowing enterprises to respond swiftly to evolving market conditions, optimize short-term resource usage, and maintain liquidity. The discussion also highlights the role of risk management, data analytics, and alignment across all levels of the enterprise, stressing that neither strategy nor tactics alone suffice for sustainable growth. Instead, synergy between the two ensures immediate challenges are addressed in harmony with overall vision, safeguarding stability and growth prospects. Ultimately, this synthesis serves as a valuable reference for those aiming to enhance resilience and performance in increasingly volatile economic landscapes. The findings emphasize that strategic foresight and agile tactical execution form the foundational pillars upon which enterprises can build robust defenses against disruptions while harnessing opportunities for long-term success. By integrating these frameworks, enterprises can achieve a comprehensive, adaptive approach that protects financial well-being and fosters economic growth in a rapidly changing world.

Introduction

In the current dynamic economic landscape, every enterprise aspires to maintain a resilient position that allows it to adapt, grow, and sustain itself under fluctuating market conditions. Financial and economic stability forms the cornerstone of long-term viability, ensuring that an enterprise can effectively navigate uncertainties and seize emerging opportunities. This stability is influenced by numerous internal and external factors, including shifts in consumer demand, advancements in technology, evolving regulatory policies, and global economic trends. As a result, the capacity of an enterprise to make informed management decisions directly impacts its competitiveness. In particular, strategic and tactical choices play decisive roles in strengthening an enterprise's financial and economic position.

The relevance of exploring strategy and tactics in decision-making lies in the intricate interconnectedness of various economic spheres. An enterprise does not operate in isolation; it exists within a complex network of suppliers, distributors, competitors, and consumers, all of which influence its ability to remain profitable and stable. When management decisions fail to account for this interplay, even the most resource-rich enterprise can falter. By contrast, well-crafted strategies and tactics help enterprises respond adeptly to external pressures, such as global market shifts, political uncertainties, or sudden supply chain disruptions. The capacity to analyze these influences and integrate them into coherent plans stands as a critical determinant of sustainable development.

The importance of studying strategic management and tactical decision-making processes increases in tandem with the expansion of global economic linkages. Markets are no longer confined by geographical borders; enterprises now frequently engage with international stakeholders, facing new forms of competition and unfamiliar cultural and political landscapes. Under these conditions, a failure to implement appropriate strategies can lead to grave repercussions, including loss of market share and dwindling consumer confidence. Consequently, it becomes essential to examine how an enterprise can position itself advantageously through strategic initiatives, while also implementing tactical measures that bolster day-to-day operational resilience.

Furthermore, the financial and economic stability of an enterprise is closely tied to the well-being of its workforce and the broader community. When an enterprise remains secure, it offers employment opportunities, fosters technological innovation, and contributes to societal advancement. Conversely, financial instability often results in the erosion of jobs, decreased morale among employees, and setbacks for local economies. This ripple effect underscores the profound significance of developing thoughtful management approaches that integrate strategic vision with immediate actions. By focusing on well-grounded strategies and responsive tactics, enterprises can reinforce their foundations and enhance the prosperity of their stakeholders. From a theoretical standpoint, the concept of strategic and tactical management decisions has been extensively studied by scholars in economics, finance, and management science. Classic theories emphasize the significance of setting clear objectives, allocating resources effectively, and using analytical tools to forecast potential outcomes. Over time, these theories have evolved to incorporate

new insights from behavioral economics, psychology, and data-driven analytics, reflecting the complexity of human decision-making in ever-changing environments. This body of knowledge provides a robust framework that underscores how meticulously formulated strategies, coupled with well-executed tactics, act as a bulwark against uncertainty and facilitate measured risk-taking, thereby preserving financial stability. Empirical evidence likewise highlights the importance of sound strategies in safeguarding enterprises against sudden external shocks. For example, when the global economy experiences disruptions – whether due to pandemics, geopolitical tensions, or currency fluctuations – enterprises that have a clear strategic vision and supportive tactical procedures are more likely to remain profitable. Such enterprises anticipate potential challenges and incorporate contingency plans into their operational models. This foresight allows them to adapt swiftly, reconfigure their supply chains, and explore alternative revenue streams. In contrast, enterprises lacking coherent strategies often find themselves reacting too slowly or inconsistently, causing them to lose traction in competitive markets.

Tactical decision-making complements strategic planning by concentrating on short-term adjustments and operational refinements. These decisions revolve around production schedules, pricing, marketing campaigns, and resource allocation. Unlike strategic planning, which maps out the overarching direction for multiple years, tactics focus on the immediate steps needed to keep the enterprise aligned with its broader objectives. When tactics are disjointed from strategy, the enterprise risks moving in contradictory directions. Hence, the continual interplay between long-term strategy and short-term tactics is vital to preserving both the liquidity and solvency of an enterprise. By maintaining this alignment, enterprises can confront market volatility and retain a competitive edge.

Chapter 1. Features of strategic management to ensure the financial and economic stability of enterprises

For a strategy to be effective, financial goals must be integrated into the broader business strategy. This means that all strategic initiatives, whether related to market expansion, product development, or technological upgrades, should be evaluated based on their impact on the enterprise's financial health. Managers need to forecast financial outcomes through detailed scenario planning and risk assessments. In today's competitive environment, making informed decisions relies heavily on data. By leveraging advanced analytics and business intelligence tools, managers can gain insights into market trends, customer behaviors, and operational efficiencies. Data-driven strategies ensure that tactical decisions are backed by evidence, which not only improves accuracy but also builds confidence among stakeholders. A vital element of strategic management is ensuring that there is clear and consistent communication with stakeholders – ranging from employees and investors to suppliers and customers. Transparent communication helps in managing expectations and ensures that everyone understands the rationale behind certain decisions. This is especially important during times of economic uncertainty, where aligning internal and external stakeholders can provide additional stability.

The decision-making process itself has become more complex due to advancements in data analytics and the sheer volume of information now available. While decision-makers can harness powerful analytical tools, they must also navigate potential pitfalls such as misinterpretation of data, biases in forecasting, and communication barriers within the enterprise. This interplay of opportunities and challenges underscores why mastery of strategic and tactical decision-making is more pertinent than ever. Through careful planning and rigorous analysis, managers can derive insights that bolster financial resilience, identifying threats early and capitalizing on market openings that might otherwise remain hidden. In essence, the study of strategies and tactics for making management decisions to ensure financial and economic stability is not merely an academic exercise; it is a fundamental element of modern business practice. Its relevance lies in equipping enterprises with the knowledge, skills, and frameworks needed to thrive amid complexity and uncertainty [1-2]. As the global economic environment becomes increasingly volatile, enterprises that effectively integrate strategy with tactics stand the greatest chance of long-term survival, profitability, and growth. In the following sections, the discussion will delve deeper into the features of strategic management and tactical decision-making, offering insights on how they collectively serve as indispensable pillars for sustaining the financial and economic stability of enterprises (Table 1).

Strategic management is a deliberate process through which an enterprise determines its long-term objectives and charts the paths to achieve those objectives. This approach entails defining a vision that aligns with the enterprise's core competencies and market realities, ensuring that all resource allocations support the pursuit of sustained financial and economic stability [3]. The essence of strategic management lies in its forward-looking orientation, demanding proactive steps rather than reactive measures. By anticipating future trends and uncertainties, an enterprise can plan investments, establish contingency measures, and set performance targets that inspire collective commitment throughout all tiers of its operational structure.

A critical feature of strategic management involves conducting thorough external and internal analyses. External analysis commonly includes scanning the market, evaluating macroeconomic conditions, and observing competitive dynamics to identify potential opportunities or threats. Through tools such as PESTEL (Political, Economic, Social, Technological, Environmental, and Legal) and Porter's Five Forces, decision-makers gain deeper insight into the external landscape. Meanwhile, internal analysis emphasizes the enterprise's resources, capabilities, and organizational culture to uncover its distinct strengths and vulnerabilities. By balancing insights from these analyses, leaders can craft strategies that capitalize on existing advantages while mitigating areas of weakness or risk.

Equally important is the alignment of strategic goals with the broader mission and vision of the enterprise. A cohesive vision outlines the ultimate purpose that guides daily operations, and strategic goals break down this vision into measurable and time-bound targets. Clarity in vision and mission fosters a sense of unity among employees and stakeholders, enhancing motivation to contribute to organizational objectives. Moreover, setting precise and realistic goals helps the enterprise allocate resources efficiently, avoiding misdirection of capital into less productive areas. This synergy

between mission, vision, and strategic goals underscores the resilience and adaptability of the enterprise in the face of economic variability. Another distinctive aspect of strategic management is its emphasis on competitive positioning. An enterprise must determine how best to differentiate itself within its industry, whether by cost leadership, innovation, customer service, or niche specialization. This positioning is not merely about outperforming rivals in the short term, but rather about creating lasting value that cements the enterprise’s market standing. A robust strategic position can enable the enterprise to shield itself from unforeseen economic disruptions [4-5]. Even if market demand for a specific product or service experiences a downturn, an enterprise anchored by a well-established brand or a loyal consumer base can pivot more effectively than its competitors.

Table 1

**Stages of forming an effective strategy
for ensuring the financial and economic stability of the enterprise**

Stages	Charactetistics
Comprehensive Analysis	This initial stage involves rigorously examining both external and internal environments. Externally, the enterprise employs techniques like PESTEL or scenario planning to assess macro-level factors, such as economic indicators, technological advances, and competitive dynamics that could impact profitability. Internally, the enterprise reviews its resources, operational capabilities, and human capital, identifying current strengths and vulnerabilities
Vision and Objective Setting	In this stage, decision-makers craft a clear vision that reflects the enterprise’s core mission while outlining how to sustain financial health. They translate this vision into specific, measurable objectives – such as market share targets, profitability ratios, or expansion goals – that provide tangible markers for success
Strategic Option Development	Building upon the analysis and objectives, the enterprise explores multiple pathways to achieve its goals. These may involve geographic expansion, product diversification, technological upgrades, or partnerships. Each option is weighed for its feasibility, projected returns, and alignment with long-term financial health. This comparative evaluation typically includes scenario modeling to anticipate best- and worst-case outcomes
Resource Allocation and Planning	Once a strategic direction is chosen, the enterprise determines how to mobilize its resources to best support the plan. Financial budgets, personnel assignments, and technological capabilities are all aligned with strategic priorities. This stage may include detailed project timelines, milestones, and key performance indicators (KPIs) that measure success
Implementation and Monitoring	Finally, the enterprise executes the strategic plan and continuously monitors performance. This involves periodic reviews of financial metrics, market feedback, and operational benchmarks. When performance deviates from expectations, adjustments are made – such as reallocating budgets, revisiting timelines, or fine-tuning sub-strategies

Source: formed by the author

A strategic approach is characterized by its long-term orientation, comprehensive planning, and holistic perspective on the various forces that shape an enterprise’s financial and economic outcomes. To begin with, this approach demands a rigorous examination of the external environment – ranging from macroeconomic indicators

to technological disruptions – which significantly influences the trajectory of revenue, cost structures, and growth potential. When decision-makers engage in strategic thinking, they delve into how demographic shifts, competitive pressures, and regulatory policies may unfold over extended periods. In so doing, they can proactively shape the enterprise's destiny instead of merely reacting to ongoing changes. This forward-looking stance is particularly essential in complex and uncertain markets, where abrupt shifts in consumer demand or input costs can unsettle an enterprise's stability unless it has the foresight and readiness to adapt. Moreover, a strategic approach excels in ensuring financial and economic stability because it integrates risk assessment at every stage of the planning process. While short-term measures might focus on immediate threats or gains, strategy involves thorough evaluations of both the probability and impact of various scenarios that could arise over the course of several years. This might include examining potential supply chain disruptions, fluctuations in currency values, or the ramifications of evolving consumer preferences. By adopting robust risk management protocols within a strategic framework, the enterprise can better anticipate and mitigate potential shocks to its cash flow or balance sheet. Thus, each tactical move – whether it involves capital investments, hiring policies, or geographic expansion – becomes part of a larger system designed to sustain the enterprise through adverse economic cycles and unexpected hurdles. One of the central pillars of a strategic approach is resource optimization over the long run. Enterprises that embrace strategic thinking systematically assess how best to deploy finances, personnel, and technological assets to achieve durable competitive advantages. Instead of hastily reallocating budgets in reaction to market fluctuations, a strategic plan guides leadership on which areas merit enhanced investment and which initiatives should be phased out or reimaged. For example, an enterprise that identifies data analytics or digital infrastructure as a key future differentiator might allocate resources steadily over time, thereby developing capabilities that enrich its product offerings, streamline operations, and produce new revenue channels. This structured investment logic stands in contrast to sporadic, opportunistic spending patterns that can jeopardize financial stability if they fail to consider broader market or enterprise-wide constraints.

Financial planning constitutes a vital component of strategic management. Long-term financial projections, capital budgeting decisions, and risk assessments are among the ways in which strategy influences the financial health of an enterprise. By carefully forecasting cash flows, identifying cost drivers, and setting profit targets, the enterprise secures an understanding of the resources required to fulfill its strategic objectives. This foresight allows for better planning around investments in technology, human capital, and physical infrastructure. Furthermore, it promotes the development of financial buffers to protect the enterprise in the event of economic downturns, ensuring it can continue to meet obligations and invest in growth areas despite adverse market conditions.

Strategic management also prioritizes innovation as a mechanism for sustainable growth. An enterprise that emphasizes continuous improvement in processes, products, and services can adapt more fluidly to market disruptions. By incorporating research and development activities into its strategic agenda, it ensures a steady

pipeline of improvements and inventions that keep pace with evolving consumer demands. Innovation bolsters not only the enterprise's financial stability – through the introduction of high-value offerings – but also its broader economic vitality by creating new sources of revenue and enhancing the enterprise's competitive edge [6-7]. This forward-thinking perspective is particularly relevant in industries prone to rapid technological changes. In the context of human resource considerations, strategic management recognizes that employees play a pivotal role in sustaining financial and economic stability. Leadership must account for talent acquisition, development, and retention within the overarching strategy. Well-trained and motivated personnel contribute to higher productivity levels, operational efficiency, and innovative thinking. This human-centric approach often involves creating pathways for professional development, performance incentives aligned with strategic outcomes, and fostering an inclusive culture that encourages collaboration. As employees become more engaged and competent, the enterprise's ability to execute its strategic plans effectively is substantially strengthened, thus reinforcing its long-term financial health.

Risk management is another hallmark of strategic planning. Enterprises operate in environments rife with uncertainties – currency fluctuations, sudden regulatory changes, shifts in consumer behavior, or natural disasters can all disrupt established plans. Effective strategic management entails identifying these risks systematically, assessing their potential impact on the enterprise, and designing contingency strategies to minimize losses [8]. These may include diversification of revenue streams, insurance coverage for key assets, or the development of crisis response protocols. By embedding risk management within the strategic framework, an enterprise ensures a proactive stance on adversity, as opposed to being caught off guard by unforeseen circumstances.

The execution phase of strategic management necessitates clear communication and consistent monitoring. Even the most well-conceived strategy can falter if it is not articulated effectively across all levels of the enterprise. Managers must communicate objectives, timelines, and key performance indicators (KPIs) to ensure alignment and accountability. Performance reviews, audits, and feedback loops are equally important to track progress and to recalibrate plans as needed. This iterative process of reviewing outcomes, identifying gaps, and implementing adjustments forms the essence of effective strategic execution. It transitions the enterprise from static planning to dynamic adaptation, ensuring that strategies remain relevant in a constantly shifting economic environment.

Strategic management also carries ethical and social dimensions. Enterprises that incorporate responsible business practices into their long-term vision can foster trust among consumers, suppliers, and the broader community. Beyond financial metrics, considerations such as environmental sustainability, labor rights, and community engagement are increasingly viewed as essential components of strategic decision-making [9-10]. By embracing these considerations, an enterprise not only strengthens its public image but also mitigates legal and reputational risks. Societal and economic well-being often intersect, meaning that a strategy which upholds ethical principles

and sustainability is more likely to gain the support of stakeholders, ultimately contributing to robust financial and economic stability.

The strategic approach encompasses a broad vision for the long-term success of an enterprise, forming the backbone of its financial and economic stability. At its core, this approach starts with defining ambitious yet realistic objectives and then mapping out a pathway to accomplish them over an extended timeline. This long-range perspective is particularly advantageous in volatile markets, where unexpected disruptions – ranging from sudden regulatory changes to shifts in consumer behavior – can threaten the solvency of an enterprise. By having a premeditated plan anchored in research, risk analysis, and a thorough understanding of market forces, the enterprise positions itself to respond thoughtfully to unforeseen circumstances rather than scrambling to devise a solution when it may be too late.

A critical reason why the strategic approach is best suited for ensuring financial and economic stability is its reliance on in-depth external and internal analyses. External analysis often involves comprehensive assessments of industry trends, macroeconomic factors, and competitive forces. Tools like PESTEL (Political, Economic, Social, Technological, Environmental, Legal) and scenario planning help leadership envision possible futures. Internally, the enterprise evaluates its resources, capabilities, and processes to identify unique advantages or vulnerabilities. This dual perspective enables decision-makers to craft strategies that mitigate threats, exploit opportunities, and reinforce the enterprise's core strengths. Such proactive planning leads to resilient financial structures, prudent resource allocation, and an adaptable organizational culture, all of which are crucial for stability. Another important element of the strategic approach is goal alignment throughout all levels of the enterprise. When decision-makers clearly articulate strategic objectives – such as targeted market share growth, product diversification, or entry into new regions – employees at every rank understand how their tasks fit into the bigger picture. This shared clarity fosters cohesion and collaboration, as each department tailors its initiatives to support the larger strategy. Consequently, resources are deployed effectively, preventing redundant endeavors or wasteful expenditures. In an era where profit margins can quickly vanish due to miscalculations or market upheavals, ensuring that every action directly contributes to long-term aims can make the difference between sustained stability and precarious financial standing.

Long-term capital investments are another domain where the strategic approach excels. Major expenditures, such as building new facilities, adopting advanced technologies, or expanding into international markets, can be risky if not guided by a clear strategic framework. By projecting the expected returns on these investments and weighing them against potential risks, the enterprise can prioritize projects that promise the greatest contribution to financial resilience. Moreover, strategic planning encourages setting aside contingency funds or creating financial buffers, which act as shock absorbers during downturns. These reserves might help sustain operations when sales plummet or when unforeseen costs arise, reinforcing the enterprise's ability to weather economic storms. At the heart of any robust strategy lies thorough risk management. The strategic approach systematically integrates risk assessments into decision-making processes. Whether evaluating new market entrants, disruptions

in raw material supply, or economic recessions, strategic planning prompts the enterprise to prepare contingency measures, such as alternative suppliers, hedging practices, or diversified product lines. By embedding these safeguards within a long-term plan, the enterprise not only improves its chances of surviving disruptions but also strengthens its credibility among stakeholders, including creditors, investors, and employees. They perceive the enterprise as one guided by foresight, which is a stabilizing factor when confidence in the market wavers.

A strategic mindset also promotes innovation and ongoing adaptation, both of which are paramount for sustaining financial health in today's rapidly evolving environment. Rather than relying on short-term fixes, a well-formulated strategy identifies key areas where research and development can yield competitive advantage. It encourages investing in new technologies, processes, or business models that, in turn, can open up additional revenue streams or optimize existing operations. This future-oriented stance – backed by rigorous planning – enables the enterprise to remain flexible, pivot swiftly when certain lines of business become obsolete, and capture emerging opportunities. Over time, this unwavering focus on innovation and continuous improvement fortifies both the economic and financial pillars of the enterprise.

Strategic approaches emphasize building strong stakeholder relationships as well. Suppliers, customers, financial institutions, and local communities are more likely to trust an enterprise that operates under a clear, transparent plan. This trust can translate into more favorable financing terms, stable supplier contracts, or loyal customer bases. For instance, an enterprise with a proven track record of strategic growth may negotiate better interest rates on loans or more flexible payment terms from partners. In turn, these favorable conditions help conserve cash and maintain liquidity, reinforcing financial stability. When economic downturns do occur, the strength of these relationships often determines whether an enterprise can navigate the crisis with minimal damage. A further reason the strategic approach is ideal for safeguarding financial and economic stability lies in its capacity for scalable growth. As markets expand or new opportunities appear, a strategic blueprint guides the enterprise in scaling operations without sacrificing core values or overextending resources. Instead of abrupt, haphazard expansions that can compromise quality or lead to cash flow issues, a strategy-based expansion plan includes phased development, incremental market entries, and robust training programs for the workforce. This methodical progression protects the enterprise from volatile expansions that could destabilize finances. It ensures that each step of growth is sustainable, maintaining profit margins and reducing the likelihood of crippling debt.

The strategic approach stands as the optimal framework for ensuring an enterprise's financial and economic stability because it blends long-term foresight with meticulous planning, risk management, and innovation. It aligns departments around shared objectives, fosters stakeholder confidence, and paves the way for sustainable investments and growth. This holistic methodology transcends the turbulence of short-term market variations, providing a structured roadmap for resilience and prosperity. By embedding flexibility and future-readiness into the decision-making process, the strategic approach empowers enterprises to remain

competitive, maintain liquidity, and ultimately achieve lasting stability in an ever-evolving marketplace.

In summation, the strategic management process incorporates a multifaceted array of practices – environmental scanning, goal setting, competitive positioning, financial planning, innovation, human resource management, risk mitigation, execution oversight, and ethical considerations – that collectively underpin the financial and economic resilience of an enterprise. By forging clear, long-range objectives and maintaining a rigorous focus on their execution, management can instill stability even amidst uncertainty. As global markets continue to evolve, the ability to devise and implement sound strategies will remain a defining characteristic of successful enterprises. These strategic features form a bedrock for not only surviving marketplace upheavals but also for thriving as new opportunities arise.

Chapter 2. Features of making tactical decisions to ensure the financial and economic stability of enterprises

While the strategic approach lays the groundwork for an enterprise's long-term vision and overarching objectives, the tactical approach is often what makes the difference between a well-intentioned plan and actual success on the ground. Tactics are the short-term actions that bridge strategic priorities and real-world outcomes, providing the agility to address immediate challenges and opportunities. This day-to-day responsiveness is vital for maintaining a healthy financial position, particularly in highly competitive environments where small missteps – like an unmet spike in demand or a delayed product rollout – can quickly translate into lost revenue. By focusing on near-term levers such as pricing, promotions, inventory management, and staffing shifts, the tactical approach ensures that even the most minute operational details can be optimized for economic stability. One of the paramount virtues of a tactical approach is its capacity for rapid adaptation. A strategic framework, by necessity, often spans multiple quarters or even years, leaving room for unforeseen developments that fall outside initial projections. Tactics address this gap by enabling real-time course corrections. If a competitor suddenly launches a new product, a tactically oriented enterprise can respond immediately with targeted promotions or product enhancements of its own. Likewise, if raw materials experience a sudden price surge, tactics allow managers to quickly renegotiate with alternate suppliers or adjust production volumes to maintain profit margins. This capacity to react promptly and effectively in dynamic market settings is often the linchpin of financial stability, as it prevents temporary setbacks from ballooning into major crises.

Tactical decision-making focuses on shorter time horizons, translating strategic objectives into actionable steps that can be executed promptly. While strategic management sets the overarching direction of an enterprise, tactical decisions ensure that day-to-day activities remain aligned with the long-term vision. Such decisions typically involve areas like pricing policies, production scheduling, resource allocation, sales promotions, and operational process enhancements. By linking tactical actions closely to strategic goals, an enterprise can ensure it navigates immediate market fluctuations without deviating from its chosen path toward financial and economic stability.

One of the most significant features of tactical decision-making is responsiveness. Markets can shift rapidly in response to technological advances, regulatory changes, or shifts in consumer preferences. In many cases, waiting for the next strategic review cycle is not feasible, and managers must act swiftly to mitigate risks or capitalize on short-term opportunities [11]. Tactical decisions enable an enterprise to adjust variables such as pricing, inventory levels, or distribution channels to maintain profitability. This degree of flexibility ensures that the enterprise remains agile in the face of ongoing changes, helping to protect revenue streams and market share (Table 2).

Table 2

**Stages of forming an effective tactic
for ensuring the financial and economic stability of the enterprise**

Stages	Charactetistics
Situation Assessment	Tactics begin with a clear understanding of current operational conditions, including inventory levels, staffing capacities, real-time sales figures, or immediate financial constraints. By gathering up-to-date data – often through tools like dashboards, key metrics, or direct feedback from frontline employees – managers gain a quick snapshot of where the enterprise stands
Objective Definition	In forming tactics, the enterprise sets short-term, precise goals that align with broader strategic objectives but remain agile in scope. For example, a tactical goal might be to increase weekly sales of a product line by 10 percent or reduce operational costs by a fixed amount over the next month
Action Planning	This stage involves deciding on the specific steps to reach the short-term targets. Tactics could include price adjustments, special promotions, inventory reallocations, schedule changes, or quick updates to product features. The clarity of these actions is paramount, enabling employees to understand their roles and responsibilities without confusion
Implementation and Coordination	Once tactics are set, managers coordinate across departments to ensure seamless execution. This coordination is vital because an action in one area – like offering a sudden discount – may affect customer service, production capacity, or logistics. Clear communication channels prevent bottlenecks, reduce errors, and foster a proactive culture
Evaluation and Adjustment	The final stage closes the tactical loop by reviewing outcomes through relevant performance indicators, such as weekly sales data, error rates, customer satisfaction scores, or direct cost analyses. If a tactic underperforms – like a promotion failing to boost sales – managers can swiftly investigate the cause and adjust accordingly

Source: formed by the author

Once the strategic plan is in place, the next step is to break it down into actionable short-term initiatives. These might include cost-cutting measures, restructuring of certain departments, or targeted marketing campaigns. Tactical initiatives are designed to yield quick results while paving the way for long-term strategic goals. One of the critical aspects of tactical implementation is the ongoing monitoring of performance. Key performance indicators (KPIs) should be established to track progress against set objectives. Regular reviews allow management to adjust tactics

as necessary. For instance, if a cost-reduction measure is not delivering the expected savings, it may be modified or replaced with a more effective alternative.

The role of technology in managing financial stability cannot be overstated. Enterprise Resource Planning (ERP) systems, financial modeling software, and other digital tools can provide real-time insights into an enterprise's financial health. These tools enable managers to react quickly to any deviations from the planned trajectory and implement corrective measures with precision. In a volatile economic environment, it is essential to prepare for multiple scenarios. Scenario planning involves developing detailed plans for various potential future states of the market. For each scenario, specific tactical responses are devised. For example, if economic indicators suggest a downturn, a tactical response might involve cutting non-essential expenditures or ramping up liquidity reserves.

Coordination is also essential in tactical decision-making. Each decision in one functional area – such as marketing, production, or finance – can affect other areas, sometimes in unexpected ways. For instance, a promotional campaign that boosts demand for a product can strain production capacity and raise costs if not planned in tandem with operational capabilities [12-13]. Hence, tactical decisions must be communicated effectively across departments to ensure a synchronized response. This interdepartmental collaboration reduces the likelihood of bottlenecks and inefficiencies that could threaten the financial stability of the enterprise. By promoting coherence among tactical choices, enterprises can sustain an environment where every short-term action supports the broader strategy. Additionally, tactical decisions often revolve around resource optimization. While strategic management outlines the general framework for resource allocation, tactical measures handle the real-time distribution of materials, labor, and capital. Managers must determine how much inventory to hold, which tasks to prioritize, and how to allocate staff efficiently. Such choices can have an immediate impact on an enterprise's operational costs and capacity to generate revenue. By constantly reviewing and adjusting these allocations, the enterprise can prevent waste, reduce delays, and improve productivity. This continuous fine-tuning of resources ensures that financial and economic stability is upheld, even when facing seasonal or cyclical market variations.

Financial liquidity is another dimension closely tied to tactical decision-making. Enterprises often experience short-term cash flow pressures due to factors like receivables collection times, payment obligations to suppliers, and payroll schedules. Tactical measures aimed at managing liquidity might include negotiating favorable payment terms, optimizing credit lines, or adjusting production volumes to match cash inflows [14]. By carefully monitoring financial ratios such as current ratio, accounts receivable turnover, and cash conversion cycles, managers can detect early warning signs of potential liquidity constraints. Taking prompt action in these areas ensures that the enterprise remains capable of fulfilling its obligations, thereby preserving its economic viability.

Risk containment is a further feature of tactical decisions. Although strategic planning addresses risk at a macro level, tactical actions deal with risk on a more granular basis. For instance, if a raw material suddenly becomes scarce or experiences

a sharp price increase, managers must decide whether to switch suppliers, modify product specifications, or pass the cost onto consumers. Quick and informed decisions at this tactical level can prevent small issues from growing into major crises [15-16]. By combining thorough analysis with swift execution, the enterprise safeguards its financial stability against immediate hazards, maintaining operational continuity and protecting profit margins.

Data analytics has become increasingly vital for informed tactical decision-making. Advances in technology provide managers with real-time data on consumer preferences, supply chain conditions, and market trends. By leveraging dashboards, predictive models, and business intelligence tools, managers can identify patterns and correlations that illuminate the most effective short-term actions. Whether analyzing seasonal variations in sales or the efficiency of production processes, data-driven tactics can significantly enhance accuracy and reduce guesswork. This level of precision not only optimizes resource use but also helps managers anticipate changes before they become disruptive, thereby reinforcing the enterprise's financial and economic resilience.

Tactical decision-making must also consider competitive responses. In many industries, rival enterprises constantly adjust their tactics – launching promotions, refining product lines, or offering new services – to attract customers. Without proactive and reactive tactical measures, an enterprise risks losing market share or deteriorating its brand reputation. Tactical measures to counter competition might encompass targeted marketing campaigns, temporary price adjustments, or limited-time offers [17]. These actions are designed to keep the enterprise on par with, or ahead of, its rivals while still adhering to the broader strategic framework. By staying attuned to competitive dynamics and making prompt adjustments, the enterprise can maintain its footing in a turbulent market.

Communication and leadership skills are pivotal in implementing effective tactical decisions. Managers are responsible for conveying the rationale behind short-term changes and motivating employees to adapt swiftly. When there is clear communication regarding new procedures or policy changes, employees understand the goals and the methods to achieve them. This clarity reduces resistance to change and improves execution speed. Moreover, the role of leadership is to foster a culture that values adaptability, continuous learning, and collaboration, ensuring that tactical initiatives are met with enthusiasm and commitment. Strong leadership at the tactical level also builds trust, which is fundamental for maintaining morale and performance under tight deadlines or challenging conditions.

Evaluation and feedback loops are integral to refining tactical decisions. Unlike strategic decisions that may have longer feedback cycles, the outcomes of tactical actions often manifest quickly – whether in daily sales figures, weekly production volumes, or monthly financial statements. Managers can use performance metrics to gauge the effectiveness of recent initiatives, identifying both successes and areas for improvement. Feedback loops can be formal, such as scheduled reviews, or informal, such as regular team meetings where frontline staff share observations. This process of constant evaluation and adjustment cements the enterprise's ability to remain

nimble [18-19]. As external conditions evolve, the capacity to learn from ongoing efforts becomes a source of competitive strength.

While overarching strategies shape an enterprise's long-term objectives, the tactical approach is often the deciding factor in whether those objectives materialize into tangible results. Tactics serve as the tangible actions and immediate measures that bridge the gap between strategic vision and real-world execution. By focusing on near-term goals, the tactical approach ensures the enterprise remains agile, seizing opportunities and averting threats in a timely manner. In fast-paced markets or industries prone to sudden shifts, a nimble tactical stance can be critical for preserving revenue streams, optimizing resources, and safeguarding the enterprise's financial stability.

Tactical approaches excel at responsiveness, a quality that is especially vital for maintaining financial and economic stability. Consider how quickly consumer preferences or regulatory guidelines can change. If an enterprise is locked into a rigid long-term plan without the ability to pivot, it risks losses in both market share and profitability. By contrast, well-coordinated tactical adjustments – such as revising production schedules, altering pricing, or rolling out targeted promotions – can capitalize on short-lived opportunities or insulate the enterprise from immediate dangers. This real-time adaptability allows managers to reallocate resources swiftly, steer operations effectively, and avoid the pitfalls of inertia. Another hallmark of the tactical approach is the granularity of decision-making. While strategic planning might set generalized targets for profitability or market expansion, tactical decisions drill down into the specifics: which market segment to address, what distribution channel to use, and how to optimize product features based on current data. This level of detail proves invaluable for enhancing the financial outcomes of the enterprise because managers can fine-tune operational activities to match immediate conditions. If a certain segment is showing rapid growth, tactical decisions may reassign marketing budgets or deploy additional staff to maximize returns before competitors step in.

In many enterprises, financial success hinges on well-managed operations. The tactical approach offers clear advantages in guiding day-to-day and week-to-week management. For instance, decisions related to staffing, inventory levels, or resource allocation can significantly impact both costs and revenues. A surge in demand for a particular product might necessitate overtime pay or temporary hires, which in turn affects operational expenses. Tactical vigilance ensures these adjustments are neither excessive nor insufficient, thus preserving margins. Through regular monitoring and swift recalibration, enterprises can keep a close handle on their cost structures, thereby contributing to stable and predictable financial performance.

Quick feedback loops also distinguish the tactical approach as a valuable tool for fostering economic stability. Tactics often produce results or reveal shortcomings within days or weeks, which can be measured through metrics like sales figures, production turnaround times, or customer feedback. Such rapid data points enable managers to evaluate the success of tactical initiatives almost in real time, identifying inefficiencies and rectifying them without delay. This approach reduces the risk of

small problems escalating into significant threats to financial stability. Moreover, the frequent refining of tactics nurtures a culture of continuous improvement, strengthening the enterprise's competitiveness and resilience over time.

Risk mitigation is another area where a tactical approach can be highly beneficial. Large-scale disruptions – like swings in commodity prices or sudden supplier issues – often require immediate responses. By employing a set of adaptive tactics, managers can redistribute inventories, renegotiate terms, or alter production processes to offset increased costs or temporary supply shortfalls. While strategic planning includes broader risk assessments, it may not provide the immediate flexibility necessary when crises loom suddenly. Tactics, on the other hand, are designed for quick deployment and can serve as the frontline defense for preserving liquidity, maintaining relationships, and protecting revenue streams when uncertainty arises.

The tactical approach also supports ongoing alignment with consumer needs and market trends. Today's business environment is flooded with real-time data, thanks to digital tools and analytics platforms. This abundance of information enables enterprises to gain granular insights into customer behaviors, competitor moves, and shifts in market sentiment. By translating these insights into targeted, short-term actions – such as flash sales, limited-time offers, or quick product enhancements – enterprises can attract and retain customers more effectively. This immediate responsiveness builds goodwill, fosters brand loyalty, and generates stable cash flow, all of which are essential for long-term financial and economic strength.

Leadership and team engagement flourish under a tactical framework as well. Tactical success stories – like surpassing a monthly sales target or executing an effective cost-saving initiative – provide concrete, near-term wins that boost morale and confidence. Employees see how their efforts translate directly into results, reinforcing accountability and motivation. This sense of immediate impact can energize teams and encourage collaboration across departments, which further enhances operational efficiency. When employees feel connected to the enterprise's short-term achievements, they are more likely to remain committed, thereby reducing turnover expenses and preserving valuable human capital that contributes to overall stability.

The tactical approach proves invaluable to securing financial and economic stability by delivering adaptability, granular focus, quick feedback loops, and enhanced operational control. Where strategic plans outline where the enterprise intends to go, tactics confirm how it gets there – step by step, day by day. Their inherent agility offers a powerful counterbalance to unforeseen shifts or competitive pressures, ensuring that the enterprise can sustain profitability and maintain its foothold in the market. When paired with a cohesive strategic vision, a robust tactical approach ensures that the enterprise remains not just resilient, but consistently poised to harness emerging opportunities for continued growth and stability.

Ensuring the financial and economic stability of an enterprise is a complex, multifaceted process that requires a synergistic blend of strategic foresight and tactical agility. By setting clear objectives, conducting comprehensive environmental scans, and integrating financial goals with broader business strategies, management

can lay a strong foundation for stability. On the tactical side, effective risk management, cost optimization, liquidity maintenance, and real-time data analysis allow for swift responses to changing conditions. Ultimately, the success of this approach lies in the continuous alignment between long-term strategy and short-term tactical actions. As market conditions evolve, so too must the management decisions, ensuring that the enterprise remains resilient, competitive, and prepared to capitalize on emerging opportunities while safeguarding its financial health (Table 3).

Table 3

**Comparison of strategy and tactics
for ensuring the financial and economic stability of the enterprise**

Strategy	Tactics
Long-term perspective, focusing on multiple years and overarching goals	Short-term focus, addressing immediate needs and opportunities in days, weeks, or months
Broad, directional choices that shape overall resource allocation and market positioning	Narrow, operational actions that implement or refine current processes and address specific tasks
Systematic risk assessment integrated into long-range planning and contingency measures	Rapid, targeted responses to immediate threats or disruptions, often with quick adjustments
Periodic reviews with medium-to-long time frames for measuring outcomes (quarterly, annually)	Frequent, immediate feedback loops (daily, weekly) allowing swift corrections and adaptations

Source: formed by the author

In summary, the features of making tactical decisions involve rapid responsiveness, coordination across departments, real-time resource optimization, liquidity management, risk containment, data-driven analysis, competitive awareness, strong leadership, and iterative improvement [20]. These elements operate in concert to ensure that each short-term step fortifies the enterprise’s broader strategic aims. By balancing flexibility with adherence to established goals, tactical management becomes a powerful instrument for safeguarding the financial and economic stability of an enterprise. In an ever-shifting market, the ability to make sound, swift, and well-coordinated tactical decisions can differentiate enterprises that merely survive from those that continually thrive.

Conclusions

In concluding this exploration of strategy and tactics in management decision-making, it becomes evident that financial and economic stability rests upon a balance between long-term vision and short-term responsiveness. Strategic management supplies the guiding framework that directs resource allocation, shapes competitive positioning, and defines the enterprise’s overarching mission. Tactics, conversely, provide the tools to enact this vision, adapting flexibly to immediate market fluctuations and emerging challenges.

A key takeaway is the integrated nature of these processes. Strategy and tactics are not isolated domains; they function in a dynamic feedback loop. Effective strategic

planning informs the parameters within which tactical choices are made, while tactical outcomes generate insights for refining or recalibrating strategy. This cyclical interaction ensures continuous learning and adaptability, which are prerequisites for maintaining relevance in volatile economic settings. Another critical conclusion is the value of systematic analysis, both in the form of rigorous external scans and internal assessments. By understanding market forces, technological shifts, and regulatory environments, leaders can establish realistic yet ambitious goals. Concurrently, evaluations of internal resources, capabilities, and risks enable more effective alignment between strategic objectives and the tactical steps required for day-to-day success. Accurate data interpretation and cross-functional collaboration further fortify the enterprise against unforeseen disruptions. Furthermore, financial and economic stability demands strong leadership and clear communication. Whether setting strategic goals or rolling out tactical initiatives, leaders must articulate a compelling vision, align teams to shared priorities, and nurture a culture open to change. The human element – manifested through employee engagement, skill development, and collaboration – serves as a vital determinant of whether strategies and tactics will truly translate into tangible improvements and sustainable growth.

The motivational and cultural impact of tactical successes also plays a substantial role in preserving economic stability. Short-term wins, such as exceeding a monthly sales target or trimming costs in one operational unit, can invigorate employees and reinforce a culture of accountability. This momentum accumulates as employees see immediate results from their efforts and contributions, fostering higher morale and a sense of shared purpose. Over time, a workforce that is empowered by these tactical victories develops greater resilience and adaptability. This is not just an abstract cultural benefit – it has tangible financial implications. Engaged employees typically deliver higher productivity and lower turnover rates, which in turn reduce recruitment and training costs, thus maintaining the enterprise's economic well-being. Collaboration across departments often flourishes under a tactical approach, as well. Short-term initiatives frequently require input from multiple functional areas – marketing, operations, finance, and logistics – to ensure a successful outcome. This cross-functional cooperation deepens communication channels and breaks down silos, leading to more cohesive decision-making. From a financial standpoint, seamless collaboration enhances process efficiency and prevents redundancies. For instance, a new promotional push might require marketing to coordinate with the production team to confirm sufficient inventory levels, which in turn influences the procurement team's orders. Such close-knit cooperation optimizes resource usage, supports swift action when a last-minute change is needed, and ultimately safeguards the enterprise's capacity to react to market conditions without incurring avoidable costs. Importantly, the tactical approach also fuels continuous improvement. By design, tactical initiatives often have short feedback loops. Whether it's a weekly analysis of sales data or daily reports from the production floor, these frequent touchpoints provide ample opportunities to refine processes. If certain tactics prove successful in boosting revenue or cutting expenses, they can be scaled or replicated in other parts of the enterprise. Conversely, if a particular tactic underperforms, leaders can pivot quickly to test new ideas, limiting potential financial damage.

This culture of experimentation – made feasible by the short cycles and measurable outputs typical of tactical interventions – encourages a spirit of agility and learning that can prevent stagnation and bolster the enterprise's economic backbone over time.

In sum, ensuring the financial and economic stability of an enterprise is a multifaceted endeavor. Strategic management offers the long-range blueprint, while tactical decision-making executes it in the short term. Both require a commitment to proactive thinking, rigorous analysis, and agile action. When integrated effectively, strategy and tactics act as complementary forces, safeguarding the enterprise against market turbulence and positioning it for ongoing success. By continuously honing these dual aspects of management, enterprises can achieve not only stability but also lasting prosperity in an ever-evolving global economy.

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