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BUSINESS PROCESS DIGITALISATION AS A DRIVER OF IMPROVED ENTERPRISE ECONOMIC EFFICIENCY

The current stage of enterprise development is characterised by a shift from a predominantly resource-oriented model of ensuring efficiency to a model in which the speed of information processing, the ability to integrate data, the flexibility of business processes, digital interaction with customers and partners, and the capacity to make management decisions based on near-real-time analytics acquire critical importance. Under these conditions, the economic efficiency of an enterprise is becoming increasingly less dependent solely on the scale of production, the volume of material resources, or traditional organisational advantages. Instead, it is shaped by the enterprise's ability to rapidly transform data into managerial decisions, automate routine operations, reduce time and resource costs, minimise errors, optimise value chains, and ensure personalised consumer interactions.

The relevance of this study is further reinforced by the fact that the digitalisation of business processes has become not only a technological trend but also one of the fundamental factors of competitiveness. According to Eurostat, in 2024, 74% of EU enterprises achieved at least a basic level of digital intensity; however, among small and medium-sized enterprises, this figure was 73%, which is approximately 20 percentage points below the EU's 2030 target [1]. This indicates a significant gap between the strategic objectives of digital development and the actual level of business digital maturity. At the same time, the World Economic Forum, in *The Future of Jobs Report 2025*, notes that 60% of

employers expect the expansion of digital access to have a transformational impact on business by 2030, while 86% expect such an impact from artificial intelligence and information processing technologies [2].

For Ukrainian enterprises, the issue of business process digitalisation has an additional dimension associated with wartime risks, disruptions to logistics chains, demand instability, rising resource costs, workforce constraints, and the need to ensure business continuity. In its dedicated study on the digital transformation of business in Ukraine, the OECD emphasises that the digitalisation of small and medium-sized enterprises should be regarded as a tool for enhancing productivity, resilience, and recovery, as well as a prerequisite for Ukraine's alignment with EU and OECD standards [3]. Thus, the digitalisation of business processes is not only an instrument of enterprise modernisation but also an important component of economic resilience under conditions of uncertainty.

Within this study, business process digitalisation is proposed to be understood as a managed process of integrating digital technologies, data, algorithms, analytical tools, and organisational changes into the core, supporting, and managerial processes of an enterprise in order to enhance their speed, transparency, controllability, flexibility, and economic performance. This definition has several essential features. Digitalisation is viewed as a managed process that requires clearly defined objectives, an implementation plan, resource provision, responsible persons, evaluation criteria, and a control mechanism. It is not limited to the introduction of software but encompasses data, algorithms, organisational changes, and management practices. Its outcome should not be the mere use of a digital tool, but a measurable improvement in the enterprise's economic indicators.

The digitalisation of business processes should encompass not only individual operations but the entire value creation chain. For example, in a manufacturing enterprise, digitalisation may include demand forecasting,

procurement planning, inventory management, production control, cost accounting, logistics, sales, after-sales service, and financial analysis. If a digital tool is implemented only within a single department without integration with other processes, its economic effect will be limited.

Business process digitalisation is implemented through a set of technologies, each of which performs its own functional role in enhancing the economic efficiency of an enterprise. The main tools include ERP systems, CRM systems, BPM platforms, RPA, cloud technologies, Big Data, artificial intelligence, the Internet of Things, electronic document management, BI systems, and digital platforms.

ERP systems ensure the integration of an enterprise's resources by linking financial accounting, warehousing, procurement, production, sales, and management reporting. Their economic effect lies in reducing information duplication, improving accounting accuracy, shortening the time required for operational coordination, and strengthening cost control. CRM systems are aimed at managing customer interactions, improving sales quality, analysing the customer base, personalising communications, and increasing repeat sales.

BPM systems enable business processes to be modelled, standardised, automated, and monitored. Their advantage lies in the fact that an enterprise gains the ability to view a process not as a set of fragmented actions, but as an integrated sequence of operations with clearly defined responsible persons, deadlines, inputs, and outputs. RPA is used for the robotic automation of repetitive operations, including transferring data between systems, generating reports, verifying documents, and processing applications, invoices, or standard customer requests.

BI systems and data analytics are used to generate management reporting, monitor key performance indicators, forecast demand, and assess the effectiveness of business decisions, thereby increasing the evidence-based nature of managerial actions. Cloud technologies provide flexible data storage, processing, and sharing,

reducing the enterprise's need for substantial capital investment in its own IT infrastructure.

Artificial intelligence is applied for forecasting, personalising offers, optimising processes, and supporting decision-making, thereby contributing to increased productivity and the automation of more complex managerial functions. According to McKinsey, in 2024, 78% of respondents reported that their organisations used artificial intelligence in at least one business function, compared with 55% in 2023. The regular use of generative AI also increased: 71% of respondents indicated that their organisations applied it in at least one function [4]. This demonstrates the rapid diffusion of intelligent automation tools. At the same time, however, McKinsey emphasises that more than 80% of companies have not yet observed a tangible impact of generative AI at the EBIT level, which confirms the need to assess the economic effect of digitalisation rather than merely the fact of technology adoption [4].

The Internet of Things is particularly important for manufacturing, logistics, and technical monitoring, as it enables enterprises to monitor equipment condition, reduce downtime, and implement predictive maintenance. Electronic document management, in turn, digitalises the processes of approval, signing, storage, and document exchange, thereby reducing administrative costs, accelerating internal communication, and increasing transparency in management procedures. Thus, the combined use of these digital technologies creates prerequisites for cost reduction, productivity growth, faster business processes, and improved overall economic performance of the enterprise.

The economic efficiency of an enterprise is determined by the ratio between the results achieved and the resources expended. In the context of business process digitalisation, this ratio improves through cost reduction, increased labour productivity, accelerated operations, better managerial decision-making, and enhanced enterprise adaptability.

Digitalisation primarily contributes to reducing operating costs, as the automation of routine tasks decreases manual labour, reduces the number of errors, and accelerates the execution of repetitive operations. Electronic document management, RPA, and integrated information systems make it possible to optimise administrative procedures, data processing, reporting, and internal interaction. At the same time, digital tools increase labour productivity, as employees are able to focus not on technical operations but on analytical, communicative, and managerial functions. This transforms the structure of labour processes and contributes to the creation of greater added value.

An important area of impact is the acceleration of resource turnover. Digital systems for procurement, inventory, and logistics management enable enterprises to forecast needs more accurately, avoid excessive inventories, shorten order fulfilment times, and strengthen financial stability. In addition, BI systems, analytical dashboards, and integrated databases improve the quality of managerial decision-making, as they provide management with up-to-date information on costs, sales, inventories, productivity, and financial results. As a result, management becomes more evidence-based and proactive.

To assess the impact of business process digitalisation on an enterprise's economic efficiency, it is advisable to use an indicator system that covers operational, financial and economic, customer-related, organisational, and innovation aspects of its activities. Operational indicators reflect changes in the speed and quality of process execution, including reduced process duration, fewer errors, and greater automation. Financial and economic indicators enable the assessment of the impact of digitalisation on production costs, operating expenses, profitability, and the payback of digital projects. Customer-related indicators characterise improvements in interaction with consumers, including increased repeat sales, higher satisfaction, and shorter service times. Organisational indicators reflect increased labour productivity, a reduced reliance on manual

operations, and a more rational distribution of staff functions. Innovation indicators characterise the enterprise's ability to implement digital services, use data analytics, and adapt more rapidly to market changes. Thus, the comprehensive application of these indicators enables a more substantiated assessment of the economic outcomes of business process digitalisation.

Thus, business process digitalisation is one of the key factors in enhancing the economic efficiency of an enterprise, as it affects not only the technical side of operational execution but also the logic of resource management, the speed of decision-making, the quality of information support, labour productivity, process costs, customer value, and the strategic adaptability of the enterprise.

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