

Abstract of the Article
**«The Problem of an Enterprise System Efficiency of Functioning
and Development Evaluation»**
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Major approaches to an enterprise efficiency functioning and development evaluation have been defined: 1) evaluation of an enterprise activity efficiency by ratio results-expenses; 2) efficiency evaluation on the basis of the ability to use its potential; 3) efficiency evaluation on the basis of the theory of efficiency functioning process; 4) efficiency evaluation on the basis of an enterprise steady growth indicator; 5) efficiency evaluation by the level of major stakeholders' satisfaction. The drawbacks have been outlined.

The new unified approach to an enterprise efficiency evaluation based on the system approach have been grounded. Descriptive definition of the category «an enterprise system efficiency of functioning and development» has been introduced. It should be understood as a degree of functional organization of a long-term stable entity of the social-economic system targeted result, which allows it to use and develop its potential actively interrelating with the environment. It was emphasized that an enterprise development possesses such features as holism, merging, synergy.