

działania, odzwierciedlająca się w relacji efektów użytkowych uzyskanych w pewnym czasie i zmierzających do zaspokojenia potrzeb odbiorcy czy społeczeństwa oraz nakładów (zasobów) koniecznych do osiągnięcia tego efektu poniesionych w pewnym czasie [Zieleniewski, 1974, s. 199].

2. Metody pomiaru efektywności

Pomiar efektywności przedsiębiorstwa jest jedną z najbardziej dynamicznie rozwijających się koncepcji ostatnich dekad. Pomiar efektywności podejmowanych przez podmioty gospodarcze działań jest standardową procedurą pozwalającą na racjonalną alokację dostępnych zasobów. Wysoka efektywność działań jest bowiem uzasadnieniem do dalszej ich intensyfikacji, podczas gdy niska efektywność stanowi sygnał ostrzegawczy wskazujący na ich ograniczenie lub wręcz zaprzestanie. Takie podejście stosowane jest w przypadku zasobów materialnych, jak również coraz częściej odnosi się do obszaru zasobów niematerialnych [Kazlauskaite, Buciuniene, 2008, s. 8]. Efektywność ekonomiczną można mierzyć opisując całkowite relacje między efektami a nakładami, odnosząc do siebie przyrosty efektów i przyrosty nakładów, bądź też odnosząc do siebie całkowite efekty do cząstkowych nakładów. Pomiar efektywności ekonomicznej dokonywany może być zarówno w skali mikroekonomicznej, jak i makroekonomicznej. Efektywność, jako uniwersalna i kompleksowa miara sprawności gospodarowania, odnoszona może być do pojedynczego przedsiębiorstwa, jak też do całej gospodarki. Podejście makroekonomiczne pozwala zmierzyć sprawność gospodarowania ogółu przedsiębiorstw w kraju. Jeżeli ocena ta, przeprowadzana będzie na przestrzeni kilku lat, daje to możliwość uzyskania prawie kompletnego obrazu gospodarki. Warto podkreślić, iż ocena poziomu efektywności ekonomicznej przedsiębiorstw w ujęciu mikroekonomicznym ma znaczenie dla właściciela, podczas gdy ujęcie makroekonomiczne dostarcza informacji o stanie sytuacji całego społeczeństwa. W gospodarce rynkowej istnieje bowiem silny związek pomiędzy wynikami ogółu przedsiębiorstw, a sytuacją całego społeczeństwa. Poprawa efektywności ogółu przedsiębiorstw w kraju wpływa na polepszenie przeciętnych warunków życia całego społeczeństwa. Ta zależność sprawia, iż efektywność ekonomiczna całej gospodarki urasta do jednego z najważniejszych problemów społecznych w każdym państwie, implikując tym samym konieczność jej monitorowania.

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