

DEFINITION OF CONDITIONS FOR SUSTAINABLE DEVELOPMENT OF THE ENTERPRISE

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Abstract

The sustainable development of the national economy directly depends on the sustainable development of all industries, which, in turn, are formed from the development of each, separately taken enterprise - the main reproductive link. Under the influence of the factors of the business environment, the enterprise faces many tasks, the most important of which is the restructuring of the management system with a focus on sustainable development. In this regard, it becomes necessary to determine the conditions and assess the degree of sustainable development of the enterprise. The article examines the content of the category "sustainable development of an enterprise", methods for assessing the effectiveness of sustainable development management processes and provides the methodological foundations of the management system for sustainable development of an enterprise.

Keywords: sustainable development of an enterprise, management processes, category, management system, approaches, assessment of the effectiveness of management processes.

ОПРЕДЕЛЕНИЕ УСЛОВИЙ УСТОЙЧИВОГО РАЗВИТИЯ ПРЕДПРИЯТИЯ

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Реферат

Устойчивое развитие национальной экономики напрямую зависит от устойчивого развития всех отраслей, которые, в свою очередь, складываются из развития каждого, отдельно взятого предприятия – основного воспроизводственного звена. Под воздействием факторов деловой среды перед предприятием стоит множество задач, важнейшими из которых является перестройка системы управления с ориентацией на устойчивое развитие. В этой связи возникает необходимость определения условий и оценки степени устойчивого развития предприятия. В статье рассматривается содержание категории «устойчивое развитие предприятия», методики оценки эффективности процессов управления устойчивым развитием и приведены методологические основы системы управления устойчивым развитием предприятия.

Ключевые слова: устойчивое развитие предприятия, процессы управления, категория, система управления, подходы, оценка эффективности процессов управления.

Introduction

The concept of sustainable development of the economy largely presupposes the observance of the balance of the economy, the environment and the social sphere, as well as the solution of problems, taking into account the subsequent prospects for future generations. Any system in the course of its life can be either in a stable or in an unstable state, therefore the concept of sustainable development can be applied not only in relation to individual countries and regions, but also to enterprises. Under the conditions of the planned economic system, the sustainable development of the enterprise was achieved mainly due to external factors: administrative reorganization of production, additional economic support, replacement of the director, adjustments to plans [1]. The market economy presupposes a different mechanism for ensuring the sustainable development of an enterprise, therefore, the issues of improving the theory and practice of managing the sustainable development of an enterprise are of great practical importance. unified decimal classification

Sustainable development of the enterprise

Sustainable development of enterprises is a guarantee of quality and compliance with requirements related not only to the production of products, but also to all types of activities of enterprises. Often, only development factors are singled out in the form of changes in the external and internal conditions of life of the macroeconomic processes of the market environment, the state of the property and intellectual potential of enterprises. However, the development in the system should be considered as self-movement, which is expressed by the law of development: each system seeks to achieve the greatest total potential during the passage of all stages of the life cycle.

The problems of sustainable development of enterprises in general, individual industrial sectors, regional territories and other economic systems were studied by such domestic and foreign scientists as V. F. Medvedev, R. S. Sedegov, O. A. Vysotsky, L. N. Nekhorosheva, A. S. Pelikh, S. S. Polonik, S. A. Kasperovich, V. I. Kudashov and others.

These problems are reflected in publications of Russian and foreign authors such as L. I. Abalkin, A. A. Ambartsumov, Yu. P. Anisimov, V. M. Bautin, AM Bukreev, V.P. G. Zakshevsky, E. M. Korotkov, R. Kaplan, D. Norton, T. I. Ovchinnikov, A. N. Polozov, M. Porter, T. V. Sukhorukova, G. I. Tamoshina, G. Hamel, L. I. Churikov, A. D. Sheremet, J. Schumpeter and others. However, despite the significant scientific contribution and accumulated experience, the problem of sustainable development of enterprises has not been comprehensively and systematically studied.

The concept of sustainable development of industrial socio-economic systems, which includes enterprises, is a new management system that uses monitoring of continuous measurement, analysis and adjustment of processes and management procedures in a given direction and speed of development. The ambiguity of solving the emerging problems of sustainable development makes it necessary to conduct research to substantiate theoretical and methodological approaches to assessing the economic efficiency of management processes.

The most important task of ensuring the sustainable development of the enterprise is the development of appropriate organizational and economic mechanisms that are adequate to modern global, socio-cultural, economic, political, technological challenges of our time.

Most often, the concept of "sustainable development" is considered in relation to a country, region, region, city, which is understood as long-term planning, covering institutional, legal, environmental, financial and economic aspects, and does not jeopardize the ability of future generations to satisfy their own needs [2; 3].

Changes in the structure of economic ties, a serious transformation of the system of centralized sectoral management led to the transfer of a significant part of the responsibility for solving development problems to the enterprise as the main economic entity [4].

Currently, the role of the enterprise is being rethought, there is an awareness of its institutional role as a subject of concentration and reproduction of resources, the formation of future needs and trends, necessary and sufficient conditions are identified that ensure its stability and further development.

In accordance with one of the approaches to the essence of the concept of "sustainable development of an enterprise" it means socially oriented development throughout the entire life cycle of an enterprise [5; 6; 7].

N.P. Mytskikh considers the achievement of sustainable development of an enterprise through the use as the main elements of products or technological processes of newly created, previously considered inaccessible or irrational for the use of sources and types of resources [8].

We should agree with the studies of E.N. Kucherova, who considers the sustainable development of the enterprise from the point of view of the functioning of the enterprise, in which the operational, current and strategic plans of the organization's activities are carried out [9].

A number of scientists equate sustainable development of an enterprise with the concept of "sustainable operation" and are very often considered synonymous. However, in our opinion, the identification is not very correct, since organizations can function steadily, but not develop [10; 11; 12; 13; 14].

Another opinion is the understanding of sustainable development of an enterprise as economic stability and comparing it with the financial state, in which the fact of unprofitableness plays a major role, and bankruptcy is considered as one of the institutions designed to ensure the functioning of sustainable organizations [15; 16; 17]. However, the sustainable development of the enterprise includes, in addition to the development of finance, a number of other functions: production, marketing, procurement, sales and others.

Some authors adhere to the approach that the sustainable development of an enterprise is ensured by the degree of its reaction to external influences [18; 19; 20]. An enterprise in conditions of instability and the impact of the external environment can suspend its development program, and sustainable development is a consequence of management decisions.

M. K. Aristarkhova, R. A. Shepel believe that sustainable development is the result of the innovative activity of an enterprise [21; 22]. They highlight the basic principles of sustainable development: readiness to innovate, flexibility, interest in the results of innovation, innovative receptivity of personnel, continuity of innovation and optimal development. At the same time, innovation alone is not enough for the sustainable development of organizations, since innovation is only one of the key tools for achieving sustainable development.

The performed analysis of the main approaches to defining the essence of sustainable development of an enterprise made it possible to propose the author's interpretation of the concept of "sustainable development of an enterprise" - this is such a development of an enterprise management system when, under the influence of the indicators of the business environment, the needs and expectations of stakeholders, it is able to achieve the set strategic, current and operational indicators [23]. This interpretation assumes that sustainable development is a process of long, continuous, balanced socio-economic development and it is possible only if the indicators characterizing the management processes increase over a certain period of time. The higher the actual level of indicators of management processes in comparison with the previous one, the more reliably the sustainable development management system of the enterprise functions.

The methodological foundations of the management system for sustainable development of an enterprise in accordance with the requirements of international standards ISO 9004 include:

- choice of the management level (operational, current, strategic);
- determination of the goals of the interested parties (strategic, current, operational);
- achieving high quality management of the organization;
- setting goals for achieving goals;
- definition of management functions;
- stable integration with other control systems;
- change and monitoring of sustainable development;
- forecasting sustainable development in the medium term;
- development of management measures and procedures;
- provision of the necessary resources;
- evaluation of the effectiveness of the proposed measures [24].

The totality of the proposed measures allows to ensure the development of an integrated management system for the sustainable development of the enterprise. The sustainable development system consists of three subsystems:

- an operational subsystem for managing the sustainable development of an enterprise;
- the current subsystem of sustainable development management of the enterprise,
- a strategic subsystem of sustainable development of the enterprise.

Each of the subsystems included in the sustainable development management system of the enterprise includes a group of management functions that ensure the implementation of all tasks, processes and procedures for managing this production system.

One of the directions for ensuring the sustainable development of an enterprise is the efficiency of management, in connection with which there is a need for an objective and effective tool for assessing management. Analysis of scientific and practical publications on management issues led to the conclusion that there is practically no research on the problems of assessing the effectiveness of management processes.

One of the approaches to assessing the effective development of an enterprise is based on determining the following indicators: achieving sustainable rates of economic growth of the main activity of the enterprise, making a profit sufficient for self-financing of economic development and ensuring its sustainable growth in dynamics. At the same time, the author uses the category of sustainability in relation to the set goals: the construction of a goal tree, which shows the ways to achieve the set general goal through subgoals [20].

T. V. Kasaeva, E. S. Gruznevich to assess the implementation of sustainable development strategies use an approach based on the application of a system of balanced indicators, in accordance with which the organization is considered as a combination of four aspects: finance, customers and marketing, internal business processes, personnel and development, which will make it possible to translate the strategy being implemented into a set of specific interrelated indicators with the possibility of presenting causal relationships between subgoals within the framework of the chosen strategic goal [25].

A. V. Abchuk considers income, profit and profitability as examples of calculations of effective management; the coefficients of efficiency of the organization's activity and calculations of the optimal use of resources [26].

The conducted studies have shown that the existing methods developed by researchers are most often based on the dynamics of existing indicators that do not affect strategic goals and their management processes, which made it possible to consider this problem within the framework of this study.

Sustainable development of the enterprise is ensured with the coordinated functioning of the constituent elements of the management system and is based on information support for the management decision-making process. In accordance with the theory of measuring the manageability of an enterprise's economic activity, the field of manageability by the sustainable development of an enterprise can be represented in the range from 0 to 1,0 (or from 0 to 100 %) in the form of six areas of work:

- zone of natural deviations (100–80 %);
- stabilization zone (80–60 %);
- sanitation zone (60–40 %);
- restructuring zone (40–20 %);
- crisis zone or crisis zone (20–0 %);
- bankruptcy zone (0 %) [27].

The sustainable development of an enterprise is maintained if the values of the indicators of management processes are in the range from 100% to 80%, i.e. all functions of management of sustainable development of the enterprise work effectively. In this controllability zone, all departments of the enterprise, as well as all managers, are set up to address the issues of sustainable development of the enterprise and work in accordance with the requirements of ISO 9004: 2010 standards.

With a controllability level equal to 70%, the management system loses its stability, that is, the organization's management needs to urgently make decisions to improve the efficiency of management processes. However, the modes of sustainable development of the enterprise are also possible in other control zones. If the level of controllability is 60% and the responsible employees participating in the management processes have chosen a rational rate of development of the indicators of management processes, that is, their increase per unit of time is constantly and progressively implemented, then this mode of enterprise development is also stable.

Conclusion

The analysis of domestic and foreign literature on sustainable development of enterprises showed that there is no definite concept of sustainable development of an enterprise, research in this area is being conducted quite intensively, but the attention of scientists is mainly focused on its financial and economic aspects. In industrialized countries, the problems of sustainable development of an enterprise are considered in connection with a possible crisis and competitiveness.

In this regard, the author's interpretation of this concept is proposed as the development of an enterprise management system, when, under the influence of the indicators of the business environment, the needs and expectations of stakeholders, it is able to achieve the set strategic, current and operational indicators. The novelty of this definition lies in establishing the basis for improving the results of the organization's activities: planning, measuring, analyzing, evaluating, as well as taking into account the factors of the business environment and the needs of interested parties. It has been determined that sustainable development occurs when the actual level of indicators of management processes becomes higher than the previous ones or the reporting level for the past period of time.

The implementation of the methodology for assessing the effectiveness of enterprise management processes and the fulfillment of the requirements of the ISO 9004: 2010 quality standards make it possible to achieve a sustainable development zone with a management level of the enterprise equal to 90% or more.

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Accepted 25.10.2021