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**SUSTAINABILITY OF BUSINESS DEVELOPMENT IN STRATEGIC  
MANAGEMENT**

*The formation of sustainable prerequisites for the strategic development of the enterprise in conditions of increased risks is an urgent management task. To solve it, we propose to consider a set of tools and necessary resources and introduce changes to the management system. Corporate social responsibility shows the interaction of business, society, and the state in the context of global conditions of modern development. In addition, implementing a CSR strategy is critical to ensuring the success of any corporate social responsibility program. A successful CSR plan is a competitive advantage, the trust of investors and customers, which must be supported by transparent, concise and positive long-term reports, statistics, anti-crisis management and a global industry plan that benefits all existing structures and future generations. The development of the field of scientific interests in this direction has relevance and strategic importance for the further spread of the paradigm of sustainable development. The enterprise must learn to overcome risks and manage them: accounting for sustainable development in business risk assessments and opportunity analysis, studying a portfolio of companies, managing supply chains, evaluating strategies and business models in order to identify threats and opportunities, cooperation with consulting companies are components of strategic management modern company. The choice of strategic goals of sustainable development and the main directions of achievement were highlighted by the authors and their expediency was also substantiated in the publication.*

**Keywords:** sustainable development, strategic priorities, corporate social responsibility, ESG indicators, stakeholders, strategic risks, competitiveness, artificial intelligence, digitalization

JEL classification: M21, Q01

DOI: <https://doi.org/10.31649/ins.2023.1.230.238>**1. INTRODUCTION**

The most important characteristic of the management process for economic systems of various levels is the concept of sustainable development, which defines the best development management strategy - long-term sustainable growth in all business areas of economic systems.

Currently, companies face fierce competition and a large number of risks, so it is relevant the

concept of an integrated approach to activity, which includes a combination of resources and skills of the organization, on the one hand, and opportunities and risks arising from the environment, on the other; that operate in the present and the future, and under which the organization hopes to fulfill its mission during the life cycle. In order to ensure the financial stability of such systems, the need for their flexible response to changing market conditions,

improvement of product quality and increased responsibility to the consumer, they must purposefully and regularly change the management paradigm, directly of the business processes themselves, as well as their administration. The modern paradigm is formed on the basis of understanding and taking into account objective global trends in the economy, financial and social, environmental spheres and provides for the creation of a system of social responsibility of business taking into account environmental and social factors (ESG).

## 2. ANALYSIS OF RECENT RESEARCH AND PUBLICATIONS

For the successful integration of companies into the global economic space, social, environmental, ethical human rights, the conditions of partners and investors, consumer requirements should be taken into account - when implementing business administration, correlate the strategy in close cooperation with stakeholders of the growth of brand equity or business value. Improving business reputation through corporate social responsibility leads to an increase in investment attractiveness, provides the potential for the development of new markets and directions. The active sustainable position of the company and the building of a socially responsible corporate culture, the policy of business communications based on a common system of values, allows you to join the team of global corporations that support the mission and develop a strategy for ensuring sustainability criteria, a balance of economic, social and environmental indicators, business process reengineering, structures and forms of ensuring effective goals.

From the point of view of economic theory, the development of corporate social responsibility (CSR) strategy for the company is one of the organic components of effective enterprise operation, because it raises the relationship of the company with society and is one of the most important factors in economic development as separate enterprises and countries in general.

Corporate social responsibility (CSR) can be defined as an instrument for applying the concept of corporate sustainability (Kleine and Von Hauff, 2009), Montiel (2008: 246) includes practices and policies that reflect the responsibility of business organizations towards

society and is considered as "giving back to society" in return for the resources provided by it (Barnett, Henriques, & Husted, 2020; Gon & Mititelu, 2016).

Sustainable business development is not merely the latest business fad. Sustainable investment has endured the global financial and economic crisis of 2008. In addition, the number of companies increasing investment in sustainability has more than doubled since 2010 (Sanders and Wood, 2015).

Social responsibility is a management strategy adopted by companies of any size, sector, or type – whether due to philanthropic, ethical, or vested pressure to differentiate – that provides an opportunity to gain a competitive advantage. Pires, CM, Moura-Leite, RC, Pereira, MWG, & Tang-Serquen, I. (2020).

Under modern conditions, corporate reporting of sustainable management is an important indicator of reliability and stability of business, a marker of its long-term goals and intentions, a guarantor of corporate responsibility of business to customers, society, and the environment (V. Zamlynskyi *et al*, 2023).

Social responsibility is now being dynamically built into the management strategy that companies of any size, sector or type are adopting – whether it be because of philanthropic, ethical or vested pressures to differentiate themselves to gain competitive advantage.

## 3. FORMULATION OF THE GOALS OF THE ARTICLE

The purpose of the article is to highlight the issues of strategic sustainability of the enterprise during risks and the formation of a paradigm of sustainable development as a systemic, complex phenomenon of the global economic system, which is closely related to social and environmental problems, the crisis of the national and world economy, and the determination of strategic priorities of sustainable development.

To achieve the goal, the article formulates and solves tasks related to the study of the principles of sustainable development and the identification of systemic problems of the socio-economic development of the country, which may arise as a result of ignoring the principles of sustainable development.

#### 4. PRESENTATION OF THE MAIN RESEARCH MATERIAL

Adopting sustainable business practices globally is no longer a matter of choice for business - it is now an axiom of its existence.

Strategic stability means the interaction of the organization's components, its abilities and the ability to "fit" into global economic processes, which allows for positive dynamics of activity indicators to increase the effectiveness of the organization's functioning in the long term.

In modern conditions, the problem of the sustainability of the development of enterprises and their competitiveness falls on the shoulders of organizations, whose working conditions significantly depend not only on the weakened internal potential, but also on the serious pressure of external environmental factors. From the point of view of enterprises, resilience can be considered as the ability of a system to maintain its operational state to achieve planned results in the presence of various disturbing influences. Disturbance can cause temporary deviations of the coordinates of the state of the system within predetermined tolerances, but when the effects cease, the stable system must return to its original position. The concept of sustainability of the management system and the organization are not the same. This distinction is the subject of special research. Regardless of the forms of ownership, organizations should, as a rule, solve three groups of tasks:

the first consists in identifying and establishing the type of activity of the company, its goals and ways of ensuring them in the conditions of interaction with the external environment (that is, it is necessary to establish "what to do?" and "with what resources to do it?"); the second - in the formation of such a way of performing work that would answer the question: "when, how and in what sequence" and, finally, the third task consists in establishing a highly effective motivational mechanism of people management, which ensures the achievement of the set goals and objectives.

Each enterprise needs to develop a unique strategy for growth and solving existing problems, taking into account the circumstances that have developed, caused primarily by external influences.

It is absolutely necessary to take into account the need to develop flexible methods of strategic planning that allow predicting and preventing the

emergence of crisis situations; methods and techniques of tactical management of the organization and its structural divisions, which make it possible to respond quickly to unacceptable deviations from the planned course of production; methods and approaches regarding the selection of flexible structures and communications capable of rapid adaptation of the organization to the conditions of the external environment; development of effective techniques and methods of organizational and economic substantiation and management decision-making aimed at ensuring the stability of the management system and the organization in general.

A remarkable property of sustainable systems is their ability to restore the initial state after the removal of disturbing factors or when internally counteracting controlled factors. In other words, the managed system can and should adapt to harmful influences that are irritating, go to the set goal and successfully counteract.

State settings are flexible, even for resilient systems. Often they experience small fluctuations of their own, depending on random factors, which are well defined by the methods of statistics and probability theory.

As we can see based on the experience of 2022 - the processes of development of events can also take place under a force majeure scenario - catastrophically, at certain moments faster, slower, discretely or continuously. Preventive measures and measures of operational countermeasures against these phenomena are important.

Modern managers are aware of the need to form such a management system that would be able not only to support their effectiveness in the short term, but also to ensure the stability and efficiency of its development in the long term. This can be done only on the basis of understanding and taking into account objective global trends in the economy, financial sphere, and social processes. These include the trend of promoting sustainable development, as well as its derivatives - the development of sustainable finances, the implementation of the concept of corporate social responsibility (CSR), taking into account environmental and social factors (ESG factors) in its operational activities.

Strategic management is a management process of determining long-term prospects for the development of the organization, managing

personnel, production activities, developing a strategy for achieving the set goal in the context of all existing and forecasted internal and external conditions, as well as effective implementation of the action plan. A significant contribution to the development of the classification of enterprise development strategies was made by the founder of the positioning school, Michael Porter, who argued that for the competitiveness of the organization it is necessary to apply such strategies as cost leadership, differentiation and focus. Strategic analysis is an approach from which factors, both external and internal in relation to the company, are identified and controlled, including powers and threats in the external environment. Sustainable development is a process of economic and social change, in which the use of natural resources, the activity of the economy, the targeting of the development of science and technology, the development of the individual and changes in the management of society are coordinated with each other and strengthen the existing and future potential for improving the quality of life of people and all humanity

A special place in the development of the concept of CSR is occupied by attempts to directly integrate it into the theory of strategic management. At the same time, on the one hand, the specific role of corporate social responsibility is emphasized in the works of such "gurus" of modern management as Peter Drucker, Henri Fayol, and Michael Porter. On the other hand, the logic of the development of the CSR concept led its leading theoreticians to enter the field of strategic management. Thus, the concept of CSR demonstrated its interdisciplinary nature and significantly increased its significance in the eyes of practitioners.

As for the theoretical side of the issue of the connection between the concept of CSR and strategic management, the ongoing discussion in the world management literature already today leads to an understanding of a number of interrelated aspects of the problem. Corporate social responsibility, interpreted as a balanced rational response of the company to the system of conflicting expectations of interested parties, as itself capable of carrying a strategic character, as acting as the most important element of strategic management of the company, and can be considered as an independent concept of strategic management.

In the conditions of rapid changes in the business context, many companies face risks of a strategic nature that can lead to the need to revise the business strategy. A tool for increasing the stability of the organization in such conditions is such an approach to management, in which strategic risks are taken into account already at the stage of strategy development and reassessed in a timely manner as new challenges arise. This increases the volume of information available for prompt decision-making on issues that determine the medium- and long-term development of the company.

With the rapid change of the business context, which can certainly be called the dynamics of the development of external and internal factors of the functioning of companies in 2022, it is quite difficult to adequately respond to challenges that require intervention in conceptual issues of business functioning - competitiveness, investment and financial policy, production and logistics, international activities. The sustainable nature of economic ties and chains is being destroyed at an accelerated pace. These trends reflect the realities of largest and medium-sized companies and are accompanied by unpreparedness for emerging strategic risks. Strategic risks are those risks that may lead to the failure of long-term goals. But the stability of the company in conditions of rapid changes can be increased by identifying and evaluating strategic risks already at the stage of strategy formation.

Any business strategy begins with the development of a unique mission and goals of the company, around which separate directions and parameters of business administration of the business are built. The theory of risk management studies the impact of uncertainty on any goals of the organization, and the entire methodology is aimed at optimizing such impact in practice, trying to help the company overcome uncertainty in achieving the set goal, therefore, strategic business management is accepted as a horizon for assessing uncertainty factors in terms of strategic planning.

It is necessary to quickly formulate the key strategic risks, carry out an assessment, appoint responsible persons in each direction (primarily, from the point of view of potential damage, for example, total underachieved revenue, operating profit, if such indicators are used as strategic goals). Next, decide on methods of response and prepare long-term measures that will be

monitored during the strategy implementation period.

However, it should be noted that not all risks can be directly linked to variables. For example, security risks, compliance risks, such as physical damage to enterprises due to an increase in the number of natural disasters caused by climate change, military actions; a sharp increase in purchase prices due to changes in supply and demand or changes in resource prices;

loss of customers due to a weak corporate image; the inability to offer new value due to a delayed response to changes in consumer lifestyles and diversification of values. For such risks, it is important to understand the duration and intensity of their current impact and possible reasons for strengthening or weakening during the strategy implementation period, since, for example, a focus on the reliability of current operational processes is not possible in the absence of a long-term strategy for ensuring the security of the organization.

If strategic risks are identified, the consequences of these risks are assessed from the point of view of achieving strategic goals, new emerging challenges can be absorbed in the process of operational management. In other words, each re-emerging challenge, provided it is relevant to the business, is correlated with previously identified and assessed strategic risks. And if the complete identification of strategic risks was previously ensured, new challenges in most cases will only lead to a reassessment of strategic risks and a review of measures in response to the corresponding risks. This creates a readiness for business interruption due to unforeseen circumstances, which can become a key factor in the long-term competitiveness of a business and a source of its "survival".

In practice, there are four possible outcomes of the challenge analysis in the context of previously identified and assessed strategic risks.

- 1) Challenges are fully correlated with strategic risks.
- 2) Challenges increase strategic risks.
- 3) Challenges are partially related to strategic risks.
- 4) Challenges do not correlate with strategic risks.

If the challenges are fully correlated with the strategic risks, it is assumed that the work carried out in the formation of the strategy allowed to foresee the main options of events, and the

challenges that arise now only voice what was discussed earlier, which was evaluated and allowed to formulate measures with neutralization of negative effects. Thus, the challenges do not affect the strategy, affect only the current operational goals and are leveled in the process of operational management.

If challenges increase strategic risks, it means that the factors and consequences of challenges are already known to the management, but the amplitude, depth of influence was underestimated, due to which there is a real threat of failure to fulfill the goals of the strategy. This is typical today, for example, for companies that are dependent on imports and face the reluctance of former partners to continue supplying products for which strategic development plans have already been laid. Since it is assumed that this risk was assessed by the companies, most likely, these companies worked out plans to substitute imported products. But the speed of current changes forced them to force replacement and, as a result, increased the cost of countermeasures. Of course, an option is also possible if the risks, taking into account the challenges, become too high, due to which the previously approved strategy will turn out to be unsustainable. In this case, the review of the strategy itself becomes a business response tool, which allows for an operational restructuring of the system of goals.

When the challenges are partially correlated or not correlated with strategic risks, it is assumed that the business did not suspect such risks, as a result of which the management will be forced to make strategic decisions already within the framework of operational management - to change strategic goals (for example, abandoning individual projects, directions), adjust long-term financial plans (for example, spend reserves or long-term investment funds). In fact, this implies a temporary blurring of the boundaries between strategic and operational planning, where the need to ensure the current functioning of the organization becomes a priority.

Thus, the ability of the company to respond to the changing context is largely determined by the depth of processing risks affecting the achievement of long-term business goals and its development strategy. If strategic risks have been qualitatively worked out - identified with a sufficient degree of completeness, correctly evaluated in terms of impact on goals - each challenge that arises can be correlated with these

risks, allowing the company's management to better understand the long-term effects of challenges in the scope of the company's strategy. Due to this, the quality of decision-making increases, allowing at least this opportunity to avoid spontaneous and instantaneous response measures to significant changes in the business context.

The thesis that "corporate social responsibility" adequately characterizes the relationship between business and society is, at first glance, quite banal. Business serves society, and not the other way around. Business is an institution created by social development, and it is obvious that organizations engaged in business must answer to society, must meet certain public expectations. The other is more difficult: what should be the context and content of this responsibility, who or what is its object and subject, what are the public expectations and to what extent should business respond?

CSR reports enable organizations to communicate their mission, activities and results to external and internal stakeholders. These include customers, the local community, society at large, staff, decision makers and shareholders.

If a company's CSR efforts have been bold and effective, issuing its CSR report is a communication tool as well as a marketing and public relations effort. Since there are no mandatory criteria, you can also use reports from auditing companies and use these reports to promote your organization's achievements and incorporate social responsibility into your brand identity.

An annual report on corporate social responsibility can also help increase accountability. For example, suppose your firm announces its goal of becoming carbon neutral by 2035 in its 2022 CSR report. In this case, employees are likely to feel motivated to achieve this goal so that it can be mentioned in the 2025 report. Suppose that the goal is not achieved within the specified period. In this case, the CSR reporting process can lead to an investigation of how the project went astray and what can be done to rebuild and reach the goal in a reasonable time frame.

Today, stakeholders evaluate a campaign's ESG activity based on its environmental, social and governance performance. It is important for every company to show its action plan and focus on global and regional results. To select the ESG aspects on which to focus efforts, it is necessary to analyze all the company's operational

processes and the supply chain, consult with internal and external stakeholders, set specific goals for each strategic ESG area, and create a set of key indicators against which the results of work will be monitored, based on which reports will be formed. The plan of initiatives for each specific ESG priority, aimed at achieving the set goals, will be positioned as a potential in the field of sustainable development, a roadmap for the integration of ESG principles into operational activities. Climate goals, stages of ESG-principles implementation in corporate strategy and corresponding changes in accounting and analytical support and reporting should be taken into account.

Big-name firms like Ernst & Young, PricewaterhouseCoopers, Deloitte, and KPMG are spending billions to assemble vast global networks of sustainability experts to help companies measure their greenhouse-gas emissions, achieve climate and diversity pledges, overhaul supply chains, and comply with forthcoming regulations.

The fees from all this work could provide a windfall for these firms, of course, yet the hiring spree also underscores the complexity of injecting sustainability into their clients' business models.

In April, Deloitte announced a \$1 billion investment in its sustainability and climate practice, including offering training to all 340,000 of its employees. KPMG said in October it would spend more than \$1.5 billion over three years to expand its environmental, social, and governance, or ESG, practice and train its 227,000 workers across the Americas, Europe, and Asia Pacific. A year ago, PwC unveiled the largest push of the Big Four accounting firms with plans to invest \$12 billion over five years and make 100,000 new hires in ESG and artificial intelligence (Catherine Boudreau, 2022).

The solution of global companies - giant consultants will help to collect ESG data, calculate indicators, set and monitor key ESG performance indicators, export reports or view data in the form of interactive information panels (dashboards) for all subsidiary companies. The tool will also facilitate reporting, ensure consistent settlements, while keeping your ESG data secure and accessible in one place. It will help you comply with ESG regulations, share ESG data with stakeholders and strategically manage ESG performance.

The tool you need for ESG reporting - for example, the ESG Management Solution tool, designed for companies that have decided to submit reports and manage their ESG data on their own initiative. This ESG software was developed specifically in collaboration with PwC's sustainability teams.

The tool provides full management transparency and control over ESG indicators and efficiency. All data can only be generated at the level of individual companies/subsidiaries or as a consolidated group report. Upon request, we can individually customize information panels and export reports according to your needs. The tool provides a high level of application flexibility, allowing you to set individual efficiencies, choose reporting indicators, as well as your own data for calculation (e.g. emission factor) or international databases.

Functional capabilities of team management ensure interaction at the level of different companies and several people thanks to the ability to check the progress of work, distribute tasks, set automatic messages or deadlines.

The tool includes a document library where you can store all the documents you need and all the data in the ESG area in one place. The library also includes guidelines and guides related to ESG reporting to facilitate this process.

On request, we can fully customize the software according to your needs, connecting the tool to existing data or reporting systems (via application interfaces (APIs) or cloud data integration tools) or text recognition (OCR) technologies to automate data entry.

The tool tracks activities, allows data blocking and export reports with detailed logs and settlement details to facilitate future audits and ensure a high level of data protection.

Systemic risk cannot be completely eliminated, but it can be reduced and work can be done to eliminate it more effectively. Addressing systemic risk requires the use of existing know-how in the field of risk reduction, as well as the development of improved approaches to address such characteristics of systemic risk as its cascading effects and inherent complexity and uncertainty.

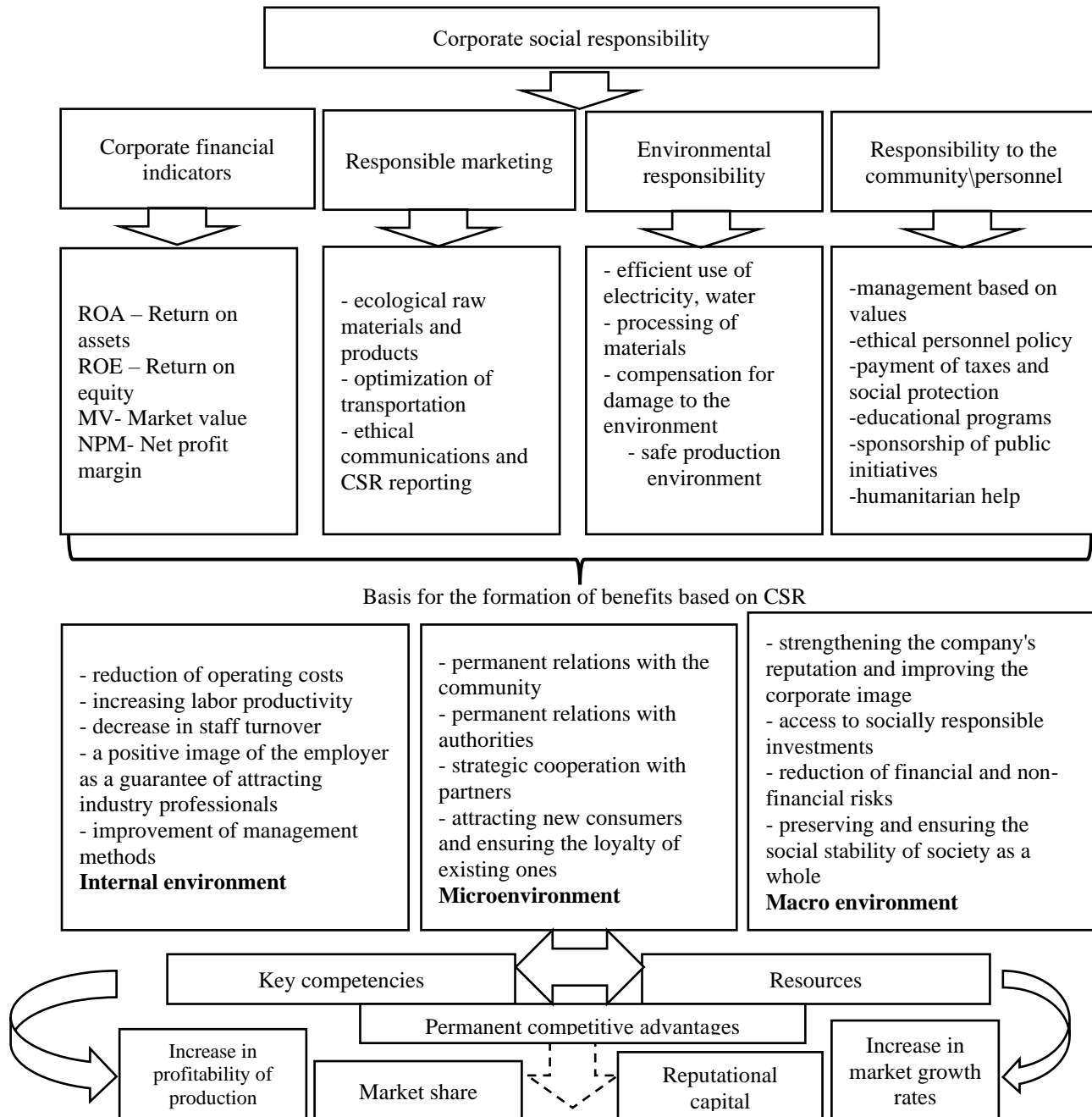
By introducing social responsibility criteria (economic, environmental and social aspects), ethical management and transparency, companies can become more competitive, reduce risk and improve management practices. That is why

companies with a firm corporate social responsibility commitment are growing in number throughout Spain. AENOR offers advanced and comprehensive solutions such as IQNet SR10 certification or certification of criminal compliance model and solutions aimed at interest groups and specific aspects such as the prevention of bribery (ISO 37001) or the checking of social responsibility and sustainability reports.

The impact of the main directions of social responsibility on the competitiveness and investment attractiveness of a modern enterprise, which must meet the strategic goals of a sustainable enterprise, is shown in Fig. 1.

Consumer demand for environmental sustainability will continue to grow and will drive businesses to use sustainable ways (Olena Chukurna & Viktor Zamlynskyi, 2023). This presents a significant opportunity for the accounting industry, as managing this resilience requires risk assessment and reporting skills that they can present as a competitive advantage. As sustainability efforts evolve, the sector is looking to increase innovation by offering environmentally friendly services to help its clients measure their sustainability performance. Environmental, Social and Governance (ESG) issues are also key issues and outcomes for global investors focused on sustainability and climate change. The bulk of these criteria are businesses that must measure and reduce their greenhouse gas emissions. Since there are no globally significant standards for ESG yet, global standards are under development, which gives accountants and auditors ample opportunity to grow in this area.

Artificial intelligence will change the nature of accounting operations, increase efficiency, reduce errors and streamline workflows, and help professionals make real-time business decisions based on data analysis. Demand for accounting software has surged thanks to the surge in digital payments. Accountants need to be digitally proficient as more companies keep their money digitally archived. Accountants, analysts and statisticians also need to prepare for the future with technologies such as blockchain. Accounting with the development of digital technologies in the economy, both in theoretical and practical terms, is undergoing significant changes, which involve innovative processes for creating, storing and transmitting information.



**Figure 1. CSR as a factor of competitiveness of enterprises**

Today it is impossible to distinguish between the traditional and digital sectors of the economy, since almost all types of companies rely on digital components to one degree or another. At the same time, the development of digital technologies has a direct impact on the speed and quality of these processes.

### 5. CONCLUSIONS OF RESEARCH

Sustainable development should be seen as a competitive advantage, a personal role in solving a number of the most pressing global problems, and not a sacrifice of profits. This has become a crucial element of the company's capitalization and the successful strategy of any organization. A

business that does not take into account the risks of sustainable development loses the best staff, partners, value and reputation, is less successful in terms of profitability, growth and retention of market share. By integrating sustainability into its business strategy, a business will definitely succeed because of sustainability, not against it. Protecting an organization's capital base used to be a generally accepted, long-standing, and sustainable business principle. But if sustainable development has a global principle, it should be implemented through implementation in the planning and accounting system, public reporting, transparent measurement and publication of quality parameters of ESG of



enterprises. A critical competitive advantage is developing and adopting AI and cloud-based business strategies and actions that meet the needs of the enterprise and stakeholders today,

while protecting, conserving and enhancing the human and natural resources that future generations will need.

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### Анотація

**СТАНІСЛАВИК Олена В'ячеславівна, ЗАМЛИНСЬКИЙ Віктор Анатолійович**  
**Сталість розвитку підприємства в стратегічному управлінні**

Формування стійких передумов стратегічного розвитку підприємства в умовах підвищених ризиків є актуальним завданням управління. Для її вирішення запропоновано розглянути набір інструментів і необхідних ресурсів, а також внести зміни в систему управління. Корпоративна соціальна відповідальність показує взаємодію бізнесу, суспільства та держави в контексті глобальних умов сучасного розвитку. Крім того, впровадження стратегії КСВ має вирішальне значення для забезпечення успіху будь-якої програми корпоративної соціальної відповідальності. Успішний план КСВ – це конкурентна перевага, довіра інвесторів та клієнтів, яка має бути підкріплена прозорими, лаконічними та позитивними довгостроковими звітами, статистикою, антикризовим менеджментом та глобальним галузевим планом, що приносить користь усім існуючим структурам та майбутнім поколінням. Розвиток сфери наукових інтересів у цьому напрямку має актуальність і стратегічне значення для подальшого поширення парадигми сталого розвитку. Підприємство має навчитися долати ризики та управляти ними: облік сталого розвитку в оцінці бізнес-ризиків та аналізі можливостей, вивчення портфеля компанії, управління ланцюгами поставок, оцінка стратегій і бізнес-моделей з метою виявлення загроз і можливостей, співпраця з консалтинговими компаніями є складовими стратегічного управління сучасною компанією. У публікації авторами висвітлено вибір стратегічних цілей сталого розвитку та основні напрями досягнення, а також обґрунтовано їх доцільність.

**Ключові слова:** сталій розвиток, стратегічні пріоритети, корпоративна соціальна відповідальність, показники ESG, зацікавлені сторони, стратегічні ризики, конкурентоспроможність, штучний інтелект, цифровізація

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