DOI: https://doi.org/10.30525/978-9934-26-378-1-19

Zarina Poberezhna
Doctor of Economic Sciences, Associate Professor,
Professor of the Department of Economics and Business Technologies
National Aviation University

ORGANIZATIONAL AND METHODOLOGICAL SUPPORT OF ENTERPRISE SUSTAINABILITY MANAGEMENT IN THE CONTEXT OF DIGITALIZATION

Summary

Sustainable development of enterprises is the most important factor in functioning in modern conditions and is influenced by digitalization. The effectiveness of creating sustainable development of enterprises lies not only in the positive dynamics of indicators and their compliance with certain standards, but also in the adaptation of the enterprise under the influence of the introduction of digital technologies. The article analyzes approaches to the concept of "enterprise sustainability" and identifies the factors that influence it. Potential benefits identified as well as the difficulty of adapting an enterprise to the constantly changing elements of the external and internal environment. The main threats and risks of enterprise sustainability during the digital transformation of business processes are considered. The main stages of digitalization of business processes and the positive effects of its implementation are highlighted.

Introduction

The digital economy brings significant benefits to enterprises that use digital technologies in re-engineering existing business processes and implementing new ones. However, along with the potential benefits, digital transformation poses new threats. A number of threats are implicit in digital business processes due to their digital nature. Other threats are related to digital transformation processes. Any change process carries risks to enterprise sustainability, as it requires changes to regular procedures, and digital transformation processes most often involve radical re-engineering.

One of the achievements of the digital era in management is the endless possibilities in detailing the object of management: sustainability of the enterprise – sustainability of the business process – sustainability of the economy.

The greatest economic efficiency of digitalization will come with a complete redesign of established business practices, organizational structures, and processes. It has been noted that enterprises are lagging behind in the pace of

digital transformation, requiring significant investment in infrastructure, employee training, and cyber security. If insufficient attention is paid to sustainability, these investments reduce the effect of digitalization or even lead to losses.

Among the advantages of digitalization of enterprises is increased flexibility of production, as it leads to its automation and allows to reduce the time of equipment reconfiguration, as well as promptly make adjustments to the production process. All this allows to get an additional competitive advantage and, as a consequence, to increase profits. In addition, digitalization provides information integration of the stages of the production cycle of products, which allows to effectively and comprehensively solve the problems of not only optimizing production itself, but also quality, environmental safety, creating new business opportunities, etc.

Enterprises need an integrated approach to sustainability management in the conditions of digital transformation, taking into account external and internal factors, technological and institutional opportunities. The enterprise needs to build a development strategy in conditions of high uncertainty, a significant number of threats to the sustainability of its management. In this case, the conservative scenario, the refusal of intensive digital transformation only increases the threats and risks to the sustainability of the enterprise. In this regard, organizational and methodological support of enterprise sustainability and the introduction of strategic management methods into practice is a key tool for the development of the enterprise in the long term.

Thus, the development of new organizational and methodological approaches and models of enterprise sustainability management in the context of digitalization, will eliminate the shortcomings of existing approaches and will contribute to the implementation of strategic objectives of the enterprise, as well as allow it to take a leading position in the market, which determined the relevance of the study.

1. The concept of enterprise sustainability and its determinants in digital transformation

The concept of "sustainability" is used in different fields of science and technology, and is transformed over time. There are various approaches to the interpretation of this concept, among which: «under stability» it is accepted to understand the property of the system to restore the state of equilibrium, from which it was removed by the impact of external factors on it. The category «sustainability» is one of the central ones for the study of leading economic schools of different eras. The works of both foreign and domestic authors, including M. Friedman [1], F. Hayek [2], J.R. Hicks [3], A. Marshall [4], P. Samuelson [5], N. Pigul, N. Dekhtyar [6], O. Krivits’ka [7], A. Savits’ka [8], O. Filimonenko [9] and others.

Enterprise stability in modern conditions is considered as a state that can withstand threats to the internal and external environment, as well as maximize profits regardless of the factors of influence.

Thus, the concept of «sustainability of the enterprise» characterizes it as one that can sell competitive products, occupy a certain market niche, has high liquidity and financial stability, flexibility and responsiveness to changes in market conditions, innovatively active. It is necessary to proceed from the fact that ensuring the sustainability of the enterprise is the timely identification and neutralization of threats to the achievement of planned indicators, and extremely rapid elimination of deviations from the plan, which are caused by these threats.

Management of enterprise stability is formed on the basis of management of internal and external environment factors. The internal stability of the enterprise depends on the realization of products, on the cost and material structure of the trade process, financial circulation, organization of work, innovation activities and their dynamics, at which consistently high results are obtained.

The basis for achieving internal sustainability is the realization of the principle of rapid response to changes in its various factors. Next, let us consider the internal factors that affect the sustainability of the enterprise (Figure 1).

The external sustainability of the enterprise is conditioned by the constancy of the economic environment in which the enterprise realizes its activity, which is established by the stock of production strength that protects enterprises from influencing factors: economic, political, social, environmental and is achieved by state regulation.

In addition, the external sustainability of the enterprise is determined by its competitive potential and market share, the level of business activity, the adjustment of its resource support, characterized by the ability of the enterprise to provide new types of services, to introduce new ways and technologies of work organization, its contribution to the growth of the level of social security of its employees and the welfare of society. In the framework of the concept of sustainable development for each enterprise its relationship with the external environment is important, from where it receives resources and where it directs the goods and services it produces.

The impact of various parameters of the external environment on the activities of the enterprise is not uniform. Taking into account the importance of certain factors of the external environment is of priority importance in ensuring sustainable development of enterprises. The impact of environmental factors on the sustainability of enterprise development is shown in Figure 2.

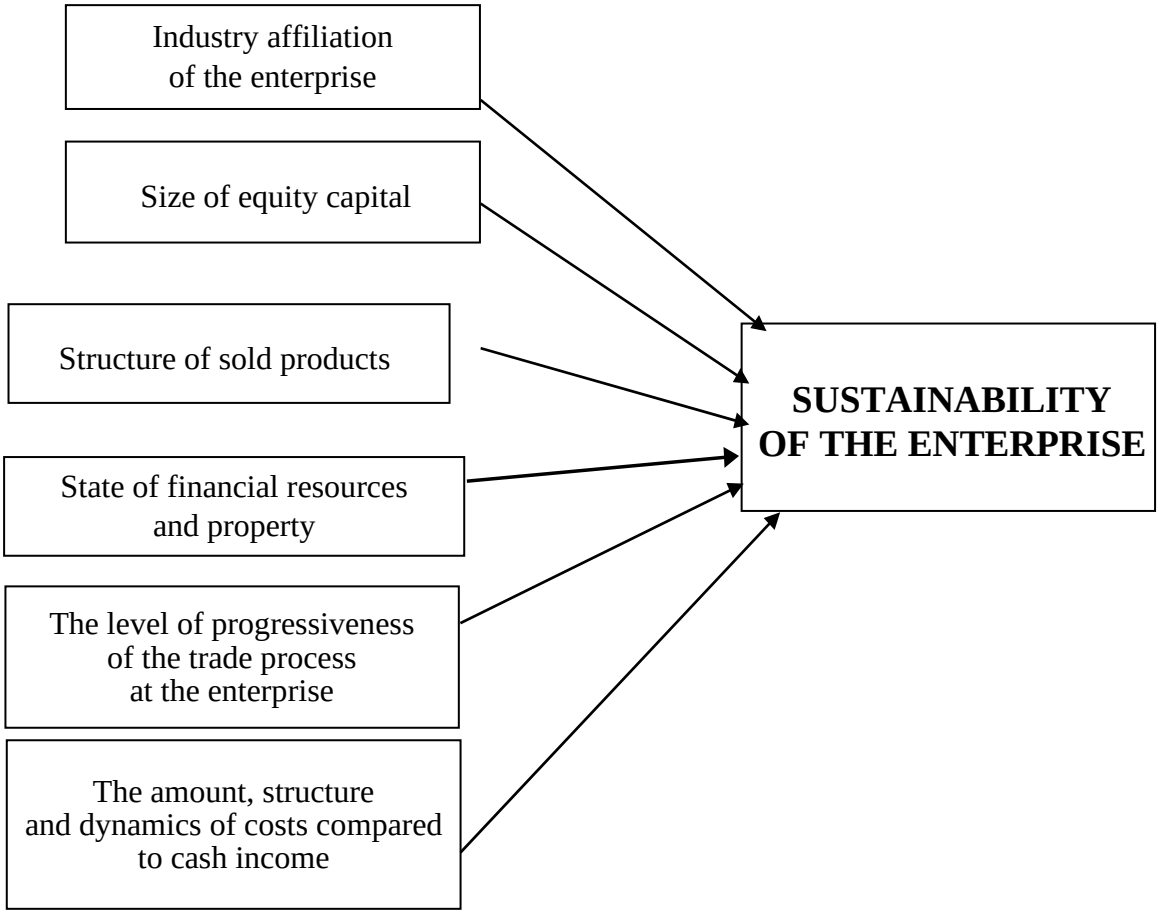

Figure 1. Internal factors affecting the sustainability of the enterprise

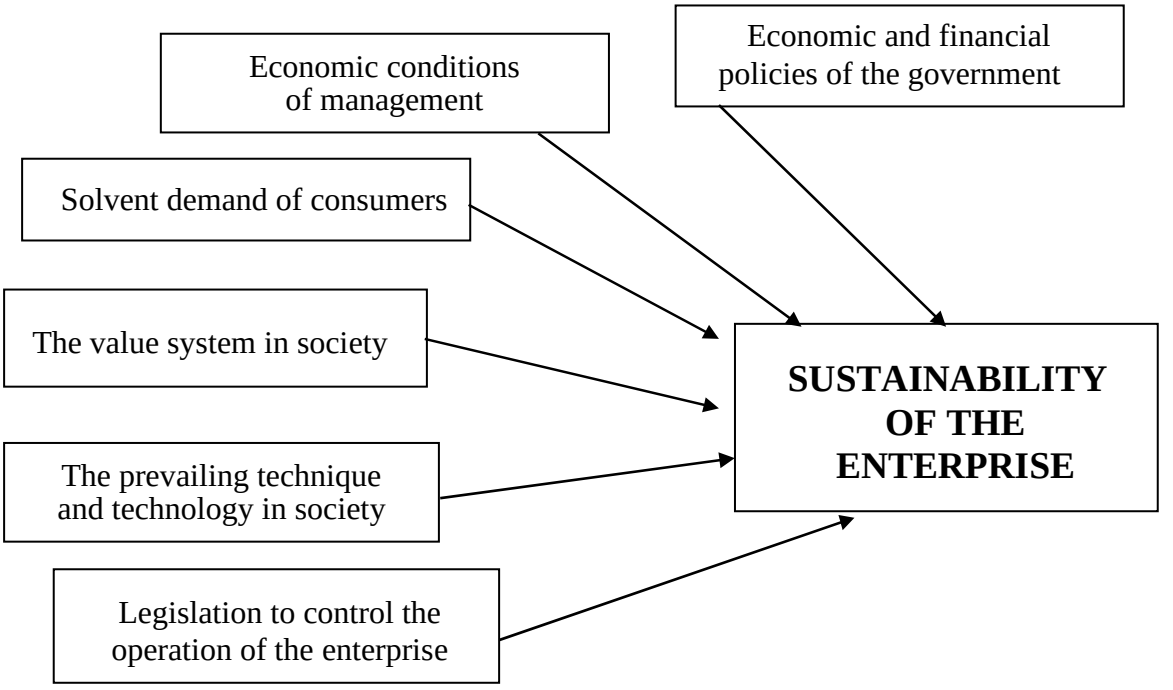

Figure 2. External factors influencing the sustainability of the enterprise

Digitalization and enterprise sustainability can be seen as complementary to each other. Modern digital technologies can support the sustainable development of enterprises in the long term. Advanced IT solutions for enterprises contribute to the creation of new ideas and digital working methods. As a result, technical, operational and production business processes are improved, which provide the enterprise with various environmental and social benefits.

Digital transformation also promotes innovation and cooperation among enterprises by allowing them to respond faster to changes in consumer needs, accelerating product development and promotion [10].

Without digital technology, no enterprise can grow dynamically and efficiently, so digital transformation is a challenge of particular importance. Digital transformation is a key element in the transformation of enterprises under the Industry 4.0 concept. It involves changing the management model and turning it into a programmatic and predictive model. Traditional digital technologies that are widely used in enterprises are Big Data technologies, cloud technologies, blockchain, neural network technologies, artificial intelligence, 3D manufacturing technologies, Internet of Things (IoT) technologies, robotics, quantum sensors, industrial analytics, business process modeling and automation.

The use of big data processing technology (Big Data) makes it possible to process and analyze volumes of data, it also makes it possible to monitor the equipment available at the enterprise and promptly control its physical wear and tear, and the analysis of the market situation and technical progress in the development and production of the equipment used will make it possible to detect or predict its obsolescence. All this will also contribute to sustainability, naturally, if there is a financial possibility of timely updating or modernizing the equipment.

In the context of sustainability, blockchain technology can be used to provide access to financial services, increase transparency, and enable the secure exchange of data within an enterprise. For example, blockchain can be used to track global supply chains, promote responsible use of natural resources, and improve access to financial services, and plays an important role in achieving enterprise sustainability goals.

Adoption of Internet of Things (IoT) technology is an opportunity to ensure enterprise sustainability by enhancing operational excellence and optimizing productive assets. Enterprise sustainability is enhanced through improvements in all operational metrics: profitability, operational efficiency, environment, safety and workforce.

Digital transformation is a long and uncertain process that requires patience to achieve positive results [11].

The management of sustainability of a trade enterprise is multidimensional, since the sustainability of development is conditioned by a set of adaptive tools that are subjected to management influence in order to achieve the requirements of maintaining the sustainability of the enterprise. It is necessary to distinguish between criteria, adaptive tools and indicators of sustainable development of the enterprise. Instrumental support of the sustainability of trade enterprise development, as an economic system, is a set of interrelated means, through which the established primary goals of sustainable development are achieved, namely, the achievement of effective interconnection between the industry and financial markets; the reproduction of links between the elements of the system and its ability to further self-development. Such tools include:

– reserves at the disposal of enterprises;

– tools for monitoring the most important parameters of the enterprise activity;

– tools used for diversification of economic systems of enterprises and development of competition in their internal environment;

– tools of virtual nature, creating a positive image of the enterprise, its investment attractiveness.

In order for an enterprise to function and develop sustainably, it is necessary to have a sustainability potential, the creation of which in modern conditions requires digital transformation in all areas of its activities. The creation of modern production with digital technologies and equipment, which will allow not only to flexibly change the assortment, but also to change the organizational and technological structure of production without significant costs, allows to significantly increase the sustainability potential of the enterprise. The use of innovative technologies and processes, the development and implementation of innovative types of products make it possible for the enterprise to occupy a leading position on the market, to provide products with a high degree of scientific content and novelty, thereby making it competitive on the world market [12]. However, the sustainability potential and innovation potential should not be equated, as the expenditures of financial and other resources required to create innovation potential can generally lead to a decrease in sustainability. This is aggravated by the fact that innovative restructuring of production requires a certain, and sometimes quite long, period, during which the volume of produced output may decrease, which may also result in a tendency to sustainability failure. At the same time, after the formation of innovation potential, the sustainability of the enterprise naturally increases, but only if this potential is effectively realized in a constantly changing and possessing significant uncertainty of the external environment. Effective realization of the sustainability potential requires not only modern, effective management covering all levels of the enterprise management system, but also modern marketing for constant monitoring and forecasting of demand for

manufactured products for appropriate changes in the assortment, which also requires the introduction of modern digital technologies. However, the effectiveness of management and marketing can be reduced by human error. The digital transformation of the enterprise can reduce the impact of the human factor, but it is not yet possible to completely eliminate it.

Throughout the course of digital transformation, enterprises need to continuously innovate and change, and introduce new technologies and business models, but enterprise inertia often makes enterprises lack sensitivity to emerging technologies and business models and lack enthusiasm and initiative for change, which leads to slow progress in the time period when digital transformation moves from plans to practice. Second, organizational inertia also leads to resistance and hindrance in the process of digital transformation [13].

In a competitive environment is the realization and understanding of the urgent need on the part of the management of the enterprise to improve the business processes of the enterprise, adaptation of the current business model to new conditions, and digital technologies are the only way to improve the efficiency of the enterprise. At the same time, the introduction of digital technologies at the enterprise provides:

– high automation of all business processes – production, management and communications, and minimize inefficient business processes, or repetitive ones.

– availability of relevant and reliable information and technologies in the activities of the enterprise;

– use of a single platform for marketing, sales, service, customer order management;

– cost optimization, providing, first of all, reduction of costs of information search, identification and measurement of transaction costs, costs of promotion of goods and services;

– better understanding of its customers and improving the quality of products and services;

– creating new products and services, increasing the flexibility of the products offered.

Thus, businesses that invest in digital technologies can adapt their traditional business models into e-business models and increase their level of competitiveness. Therefore, it is necessary to pay great attention to the development and implementation of digital technologies in enterprises for the efficiency of their operations.

2. Threats and risks of enterprise sustainability in the digital transformation of business processes

Digital transformation is a process of transformation of socio-economic relations at all levels, based on the use of digital technologies, transfer of resources into a digital format. In the process of digital transformation of the enterprise, socio-economic relations change, platforms of integration and interaction of all participants of relations are created.

Digital transformation at the enterprise level is a process of change that includes: business processes, organizational structures, management practices.

The introduction of digital technologies in the activities of business entities is dictated by the convergence of technologies, business processes, communications, artificial intelligence, and changes in the concept of big data analysis.

Organizations can experience profound shifts in their functioning and ability to provide value-added services to customers by integrating digital technologies and new business models [14]. Enterprises are transforming into digital enterprises. This involves a number of challenges, among which the following can be emphasized:

– innovations in the technological field are poorly utilized by enterprises;

– low level of investment in the initial stages of digital innovation;

– psychological barriers and unreasonable conservatism towards digitalization;

– successfully implemented new technological opportunities to work with digital technologies bring the enterprise not only improvements, but also new threats: for the organizational structure, for operational activities (cyber security), for management decision-making.

Business process management is aimed at optimizing various activities of the enterprise, their adaptation to changing external conditions. In digital transformation, business processes include not only tasks realized by management, but also automated functions of the main areas of the enterprise. It is necessary to ensure the integration of business processes and software components, as well as their resilience to random changes. Thus, adaptability to the changing environment of the conjuncture, social and economic environment, which provides the ability to function in conditions of uncertainty.

Digital innovation, in turn, acts as a mediator between digital capabilities and business performance, leading to improved resilience and organizational performance [15].

There are types of uncertainty associated with the application of digital technologies and digitalization:

a) in the value of a quantity determined at a known function with probabilistic or statistical properties;

b) in the lack of knowledge about the actions and influence of environmental factors;

c) in the inaccuracy of business process modeling;

d) unpredictability of the results of the decisions made.

When deploying projects on digital transformation of business processes of enterprises, risk assessment is a mandatory stage of assessing the potential economic effect. The most frequently arising risks in the application of digital technologies are:

– increased costs for consulting services;
– increase in implementation time;
– decrease in profit per employee in each employee group;
– failure to achieve planned cost savings;
– aggregate profit estimates will be lower than planned due to the reduction of cost savings and failure to meet project deadlines.

Carrying out digitization will open the company has many prospects for development and growth. In particular, the use of digital platforms will simplify execution of operations, form modern communication and information exchange networks [16].

The main threats and risks of enterprise sustainability at digital transformation of business processes are presented in Table 1.

Table 1

Threats and risks of enterprise sustainability at digital transformation of business processes

Threats Risks	Risks	Areas for risk reduction
1	2	3
Reducing barriers and delays in dissemination of information.	Decrease in the quality of management decisions, loss of controllability in complex hierarchical systems.	Adaptation of the organizational structure to new opportunities through re-engineering.
Decrease in the level of competence of employees, including managers, with intensive application of new technologies. Professional burnout.	Decrease in the expected level of return on investment in digital transformation projects. Increased probability of equipment failure, system failure, loss of data, money and other assets.	Implementation of special advanced training programs in the field of digitalization. Re-engineering of motivation and incentive systems.

(End of Table 1)

1	2	3
Lack of competencies in new areas of erroneous management decisions.	Loss of financial assets, reduced liquidity level, risks of violation of obligations to pay taxes and make mandatory payments.	
Psychological non-acceptance of digital technologies by managers at various levels.	Lower expected return on investment in digital transformation. Higher transaction costs associated with opportunistic behavior.	Awareness programs when deploying digital transformation projects. Creating a culture of innovation that promotes and encourages the exploration and use of new digital technologies and solutions.
Immaturity of new technologies and solutions; lack of reliable data	Disruption of the production cycle or failure of individual production processes.	Additional study and double expert evaluation of technologies to be used. Study of experience in the use of new technologies and equipment ability of digital systems to generate huge flows of various information.
Decrease in the ability of digital systems to generate vast streams of different information	Decrease in the quality of management decisions up to the loss of management stability. Significant increase in IT budgets, decrease in profits.	Healthy conservatism in the choice of technological solutions, support and development of own qualified and experienced IT team. Involvement of experienced and significant experts.
Conscious misrepresentation of information. Theft and transfer to competitors, unscrupulous acquirers.	Problems in process management and accounting up to complete shutdown of the enterprise, theft of cash and other financial assets	Taking appropriate measures and using special systems to ensure the proper level of information cyber security.
Breakdown of machinery and equipment. Safety violations.	Increase in repair costs, payment for downtime, workers compensation.	Stress testing of new technologies, control sensors.
Diversions, manipulation of rights to property objects.	Loss of rights to property objects.	Legal support of transactions

Note: the table is developed by the author

Threats to enterprise resilience can be defined as a set of conditions and factors that create a direct or indirect possibility of causing damage to the enterprise.

The main industry-specific threats to enterprise sustainability during digital transformation include the following:

– changes in the regulatory and legal framework of the enterprise in terms of establishing requirements for information systems and software;

– difficulties of transition to smart technologies from traditional types of production technologies;

– shortage of highly qualified specialists responsible for the maintenance of production equipment, allowing to control product characteristics in real time;

– intelligent production management systems.

Digitization of business processes and the enterprise as a whole is no longer considered simply as one of the possible options for strategic development, but acts as an objective necessity that changes the established rules of business conduct and is associated with increasing its competitiveness [17].

In the digital transformation of enterprise business processes, risk is the probability of negative consequences resulting from the realization of threats in various management situations (stable, unstable, critical).

Risks of stability of business processes of the enterprise in a normal situation are classified:

1) by areas of implementation (property risks; financial; organizational; technological; information; environmental; personnel-related risks and others);

2) by expected results (speculative, net);

3) by possibility of prevention (preventable, unpreventable);

4) on time of occurrence (retrospective, current, prospective).

The division of risks by spheres of realization and by expected results is also possible in a crisis situation. In addition, in a crisis situation, sustainability risks are classified by the following criteria:

1) by the scale of localization (local, global);

2) by duration of impact (short-term, long-term);

3) by the degree of novelty (everyday, innovative).

It should be noted that the digital transformation of business processes yields positive results not instantly, but in the long term, as the initial investment in technological and related changes represents a huge cost that pays off over a long period of time.

Transition of the enterprise to digital environment, and the implementation of full digitalization of business processes are determined by: orientation to customer needs, namely digital service (product) is formed on based on the benefits and requirements by the consumer, and not by the offer itself manufacturer; aiming for promotion speed and mobility; interest in receiving new data from existing ones, their analysis [18].

There are many ways and techniques used to manage enterprise business processes in a digitalized environment. Business processes in digitalization go through a number of stages: analysis, modeling, execution, monitoring, maintenance, and optimization.

Each of these stages is important to move forward. To create the best business process digitalization tactics, it is necessary to consider the specific industry of the company's operation. To ensure the digital transformation of business processes, enterprises use seven basic elements (Figure 3).

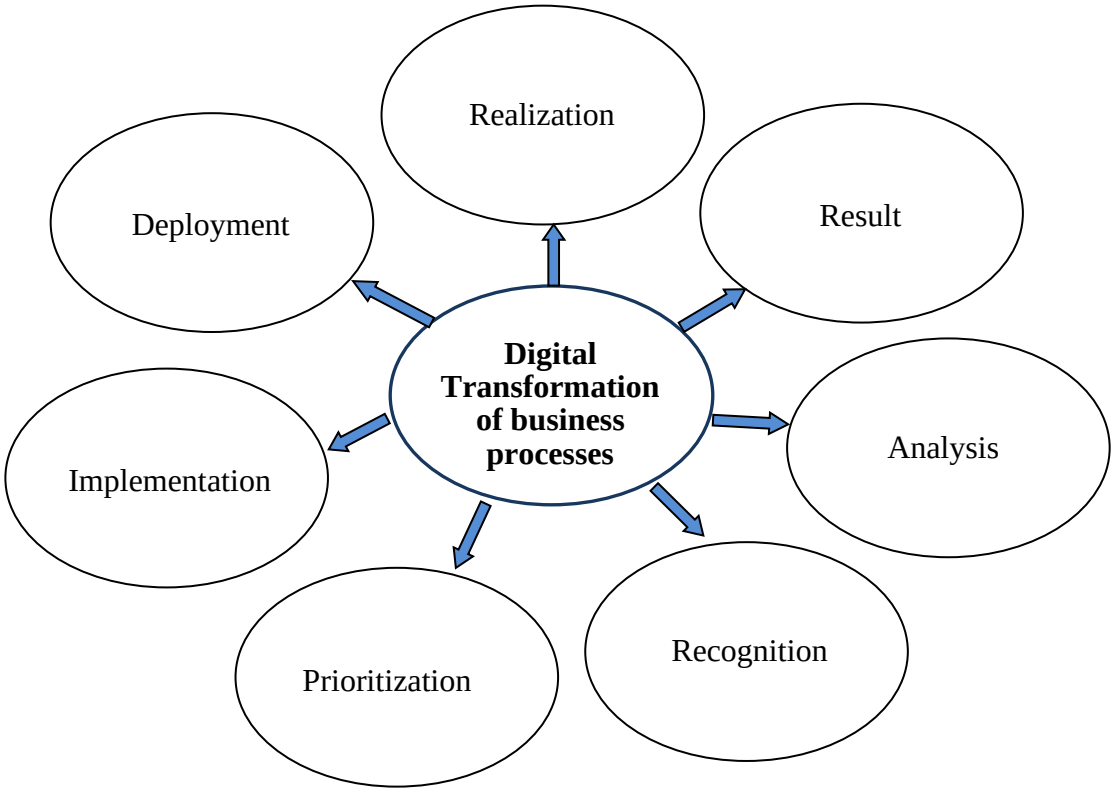

Figure 3. Elements of digitalization of enterprise business processes

1. Realization. To ensure a successful strategy, enterprises need to have a clear picture of how things are happening / changing in their business area. Competitors need to be studied and market analysis needs to be done.

2. Result. The outcome of this phase will be the decision on whether or not to move to digital transformation of business processes or not.

3. Analysis. An in-depth analysis of what businesses can do better with their current business processes should be conducted. Existing business processes need to be scrutinized and the strengths of the technologies they currently possess need to be understood. Based on this information, it should be determined what technological advances can be adopted to bring about positive business change.

4. Recognition. In digital transformation, businesses need to identify changes they can make to their business processes to make them better. These changes include actions, approvals, documentation, interactions, messages, reminders, status updates, etc. To do this, many actions need to be taken: examine existing business processes; engage key stakeholders (customers, partners, employees); examine innovative technologies and their use and how they can help the enterprise function; review and improve the product, service offerings, if required, even the business model.

5. Prioritization. Businesses need to rethink the identified changes, conduct cost-benefit analysis, assess capabilities, resources, budgets, etc., and then prioritize based on that.

6. Implementation. This stage refers to the implementation of the changes. It includes obtaining the necessary budgets, identifying the teams responsible for implementation, redesigning the business processes with the identified changes and performing the technical implementation using the identified technologies and technical products.

7. Deployment. The final step in the framework is to make the new system available for use. This also includes developing a clear deployment plan with clearly defined roles, responsibilities, and timelines.

Digitization of business processes at the enterprise will allow you to record the changes made with a note all the important details to managers of different levels could control the quality of each of stages Thus, the introduction of changes will be accompanied by minimal expenditure of time and effort and conducting a more transparent business. In general, we should note that the goal of digitalization of business processes is quite consistent with the general purpose of the enterprise, concentrating the efforts of leaders and managers on optimizing the available resource potential to increase the efficiency of economic activity. As a result, a significant increase in profit due to optimization is expected working time and improving the efficiency of business processes [19].

The main stages of digitalization of business processes:

Stage 1: Stage of studying actual business processes and their transformation(change). At this stage, work is done with inefficient business processes and technologies that are considered relevant for digitalization by the company’s management. Further, weaknesses in current solutions are studied and a list of deficiencies and ways to eliminate them during the transformation of business processes is formed.

Stage 2: Implementation of digitalization elements in the enterprise’s activities. First of all, due attention should be given to improving the qualifications of personnel in this direction, then business processes are activated throughout the structure, working groups are formed. A good action will be to launch a pilot project in a strong division or hire an experienced

specialist, after which the enterprise begins to attract new digital technologies and resources more confidently and actively. Such actions will open up new promising areas of development, new customers and useful experience are gained.

Stage 3: Strategic stage of digitalization. At this stage, strategic directions for digital transformation of both individual business processes and the organization as a whole are formed. The efficiency and productivity of working groups are assessed. Investments for the digitalization of business processes are allocated and distributed, persons responsible for implementation are appointed, deadlines and the standard level of planned results are determined.

Stage 4: Digital convergence stage. In this stage, the formed working groups develop strategies and operational models for digital transformation, taking into account the new infrastructure with its roles, business processes, knowledge and models. Priority technologies and a model of behavior in the digital space are selected and approved for use, taking into account the specifics of the enterprise's activities.

Stage 5: Innovation-adaptive stage. This stage is designed to set the management of the enterprise the goal of importance in the continuous development of the potential of the enterprise, taking into account emerging new technologies, testing them in practice and regular modification and modeling of business processes.

When implementing digitalization of business processes, the following positive effects are highlighted:

1) there are great opportunities for personalization (it becomes easier to track the bottlenecks in sales planning and to accumulate efforts in this direction);

2) will allow to provide full informativeness about purchases, interest in certain goods or illiquid, as well as orders that were put in the cart, but not formalized (algorithms for forecasting possible sales volumes are formed);

3) will allow to realize interaction with customers and control marketing activities (launch large-scale promotions, quickly update availability and assortment on the site, online chat with customers, etc.);

4) there is a reduction in the cost of traditional equipment and resource costs on the part of personnel and materials.

Thus, the sustainable development of the enterprise can be conditioned by the effective management of its business processes, as well as by the change of its development strategy based on the identified features of the market and available competitive advantages.

Conclusions

The potential advantages of the impact of digitalization on the sustainable development of enterprises are expressed in the following directions:

– increasing the productivity of activities. Increase in volume, increase in the quality of manufactured products;

– modernization of production for the purpose of coverage several consumer needs;

– creation of conditions for safe labor and production activity;

– reducing the negative impact on the environment through the introduction of digital technologies for rational and efficient use of resources.

– identification of business processes that require improvement or reorientation contributes to the long-term development of the company's advantages and strengths.

– the implementation of digitization of management at the enterprise, which contributes to the rationalization and increase in the efficiency of functioning even in crisis conditions, as well as in the periods preceding and following the crisis;

– formation of the positioning of the enterprise from the point of view of an innovative, modern organization, the main goal of which is not only to increase profits, but also to care for the environment, society and development, providing the population with high-quality and innovative products (services);

– constant modernization of implemented digital technologies will increase the image of the enterprise and attract more clients, as it will be focused on the needs of consumers.

Thus, in modern conditions, digitalization provides advantages for the creation and implementation of a mechanism for sustainable development of an enterprise, including goals sustainable development of the enterprise, economic resources of producers and consumers, instruments-regulators of sustainable development and criteria for assessing the activities of the enterprise.

Modern digitalization tools make it possible to optimize the execution time of business processes, structure acquired and accumulated knowledge, build operational interaction between team members on current production, organizational, sales and other issues that ensure the adoption of optimal management decisions. To increase the efficiency of business processes and information potential, enterprises need to set a course for digitalization of internal business processes. With the introduction of new IT technologies and digital business processes, self-organizational processes are launched in the enterprise, which further ensure its sustainable development in the market. The sustainability of the enterprise leads to sustainable development of the economy as a whole, which ensures a high level of macroeconomic indicators, such as the level of GDP, attracting investment, which leads to an improvement in the lives of the population and its well-being.

References:

1. Friedman M. (1953) The Methodology of Positive Economics. Essays in Positive Economics. Chicago: University of Chicago Press.
2. Hayek F. The Use of Knowledge in Society. *The American Economic Review.* Vol. 35. No. 4. (Sep., 1945). P. 519–530.
3. Hicks J.R. (1946) Value and Capital: An Inquiry into Some Fundamental Principles of Economic Theory. Oxford, Clarendon Press.
4. Marshall A. (2013) Principles of economic science. T. 2. DOI: https://doi.org/10.1057/9781137375261_1
5. Samuelson P.E., & Nordhaus V.D. (2010) Economics. The McGraw-Hill series economics. (19th ed).
6. Pigul N.G., Dekhtyar N.A., Popovchenko A.L. (2022) Theoretical approaches to managing the financial stability of an enterprise. *Infrastructura rynky.* No. 69. P. 199−205. URL: http://www.market-infr.od.ua/uk/2022
7. Krivits'ka O.R. (2005) Planning the profit of the enterprise with a designated strategy for its development. *Financy Ukrainy.* No. 3. P. 138–143
8. Savits'ka G.V. (2005) Economic analysis of activity enterprises. Kyiv,662 p.
9. Filimonenkov O.S. (2005) Business finance. Kyiv: Condor, 400 p.
10. Schwertner, K. (2017) Digital Transformation of Business. *Trakia J. Sci.* 15, 388–393
11. Li L. (2022) Digital Transformation and Sustainable Performance: The Moderating Role of Market Turbulence. *Ind. Mark. Manag.* 104, 28–37
12. Smerichevskyi, S., Mykhalchenko, O., Poberezhna, Z., Kryvovyazyuk, I. (2023). Devising a systematic approach to the implementation of innovative technologies to provide the stability of transportation enterprises. *Eastern-European Journal of Enterprise Technologies,* 3 (13 (123)), 6–18. DOI: https://doi.org/10.15587/1729-4061.2023.279100
13. Margiono A. Digital Transformation: Setting the Pace. J. Bus. Strategy 2021, 42, 315–322/
14. Butt J. A Conceptual Framework to Support Digital Transformation in Manufacturing Using an Integrated Business Process Management Approach. Designs 2020, 4, 17/
15. Yasa N.N.K., Ekawati, N.W., Rahmayanti P.L.D. (2019) The Role of Digital Innovation in Mediating Digital Capability on Business Performance. *Eur. J. Manag. Mark. Stud*. 4, 111–128
16. Zub, P., Kalacz, G. (2021) Digitalization of business processes in industrial enterprises. *Ekonomika ta syspilstvo,* (26). DOI: https://doi.org/10.32782/2524-0072/2021-26-52
17. Zhosan, G.V., Kirichenko, N.V. (2022) Management of digitalization of business processes in enterprise activities. *Economic Synergy.* No. 4. P. 82–91. DOI: https://doi.org/10.53920/ES-2022-4-6
18. Dergachova V.V., Vorzhakova Yu.P. (2021) Organization of business processes in the minds of digitalization. *Vistnyk KNU im. V.N. Karazin. Seriya: Mizhnarodni vidnosyny. Ekonomika. Krayinoznavstvo. Turizm.* No. 14. P. 60–68. DOI: https://doi.org/10.26565/2310-9513-2021-14-06
19. Tkachuk V.O., Obikhod S.V., Zimina N.P. (2020) Digitalization of business processes in the minds of transition to the digital medium. *Infrastructura rynky.* № 47. URL: ttps://doi.org/10.32843/infrastruct47-22