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THEORETICAL AND METHODOLOGICAL APPROACHES TO MANAGING RISKS OF SUSTAINABLE DEVELOPMENT OF ENTERPRISES

Abstract. *Based on the results of the content analysis of the legislative and regulatory framework of Ukraine, as well as scientific works related to risk management, we propose to improve the theoretical and methodological approach to managing the risks of sustainable development of an enterprise. The stages of managing the risks of sustainable development of an enterprise are proposed to include: 1) Determining the goals of sustainable development of an enterprise. 2) Analysis of factors influencing the sustainable development of an enterprise. 3) Clarification of types of risks. 4) Risk assessment (quantitative, qualitative). 5) Determining risk management methods. 6) Monitoring, forecasting and planning risk management. 7) Managing sustainable development of enterprises taking into account risks. Based solely on existing approaches, such proposals for formalizing procedures do not allow Ukrainian enterprises to comprehensively perform analysis, assessment and management of risks. In the future, the results of this study can be used to improve the economic mechanism of enterprise management.*

Keywords: *stages of risk management, sustainable development, enterprise, legislation, theoretical and methodological approach.*

Introduction. Risks, as the possibility of deviation from planned results, are integral to any activity. As Samoshkina I. and Gryb E. rightly point out, the characteristic features of the presence of risk are [Samoshkina 2023]:

– uncertainty of the final result;

– alternativeness – choosing solutions from two or more possible options;

– contradiction – each solution cannot be regarded as the only correct one.

We share the opinion of Tarlopov I. that business risk is based on relative situational uncertainty and the probabilistic nature of activity [Tarlopov 2024] and supplement the above list with one more feature: the probability of a risky situation occurring, which is "conditionally known."

Thus, risk management is a necessary component of the management activities of enterprises, which positively characterizes the latter in the context of modernity and compliance of the concept of activity with the latest requirements of the business environment, which, in turn, is rapidly developing and changing. Modern business entities' sustainable development is impossible without strategizing and risk management. Therefore, risk management is a business process that must be carried out on an ongoing basis and be included in the main business processes of all types of enterprise activities.

For business entities from leading countries of the world, such activities are familiar (the organizational structure of management has relevant departments, risk management is included in the structure of the economic mechanism of activity, etc.). Still, it is currently a relatively new and poorly regulated type of activity for Ukrainian enterprises.

Thus, in the Commercial Code of Ukraine, the category of "risk" is used to define other concepts, in particular, to define entrepreneurship as an economic activity carried out at one's own risk (Article 42) [Hospodarsky 2003].

The Law of Ukraine "On the Basic Principles of Ensuring Cybersecurity in Ukraine" uses only two concepts: "real and potential risks" and "risk management in the field of cybersecurity" *[Law 2017]*. The Law of Ukraine "On High-risk Objects" reveals the essence of two terms: "risk" and "acceptable level of risk" [Law 2001]. Other regulatory documents provide a more detailed clarification of concepts and approaches to risk management. Thus, the "Procedure for Applying a Risk-Based Approach in the Bureau of Economic Security of Ukraine" defines the organizational principles for identifying, assessing, and defining risks, risk management measures [Procedure 2023]. The "Procedure for conducting risk analysis and assessment, developing and implementing risk management measures to determine the forms and scope of customs control" provides the meaning of such terms as: "risk management measures," "identified risk," "risk indicators," "negative history of the risk profile," "risk area," "risk assessment," "risk profile," "safety and reliability risks," "risk level," "fiscal risks" and other related concepts [Procedure 2015].

However, despite constantly updating and supplementing Ukraine's legislative and regulatory documentation, this is clearly not enough to formalize all possible risk situations. Therefore, taking into account the constant transformations of the market business environment and the updating of types of risks, the issue of effective risk management for sustainable development of enterprises requires constant attention and new scientific research by both lawmakers and scientists.

The article aims to clarify the composition and content of the stages of risk management for the sustainable development of enterprises as one of the essential components of ensuring the sustainability of business entities.

Research methods: analysis of literary sources, content analysis, and systematization of existing approaches to risk management; logical generalization of the results of analysis and systematization to improve the risk management system; synthesis and structural-logical modeling to develop an approach to risk management for sustainable development of enterprises; formalization of the content of management procedures.

Presentation of the research results. Stability and development are signs of success and competitiveness of business entities. Yevtushenko N. and Zakharzhevska A. define sustainable development as maintaining the achievement of development levels at all stages of the enterprise's life cycle within given limits, taking into account the influence of external and internal environmental factors [Yevtushenko 2022].

By the sustainable development of enterprises, we understand the long-term socio-ecological and economic growth of their business activities, which is based on taking into account external requirements and influences and effective internal changes. Such positive transformations are not possible without taking into account and managing risks.

Ukrainian scientists (Baldyniuk V., Bilak R., Borovyk M., Buzynnyk Y., Burtseva T., Vasylchenko L., Hryb E., Yevtushenko N., Zakharzhevska A., Krasnoshapka V., Kolomytseva O., Mykhailenko O., Nazarenko S., Nikolayenko S., Nosan N., Proskura V., Popovych O., Samoshkina I., Tarlopov I. and others) widely research various aspects of the problem of enterprise risk management: from the clarification of the categorical and conceptual apparatus to the features of implementing various risk management methods in enterprise practice.

Thus, Proskura V. and Bilak R. define risk management as the process of making management decisions that minimize the adverse impact of external and internal factors on the enterprise and reduce losses caused by random events [Proskura 2017].

Borovyk M. Risk management or risk management is understood as a set of methods, measures, and techniques aimed at predicting the occurrence of risk situations to take measures to reduce or eliminate the negative consequences of such events [Borovyk 2016].

Mykhailenko O., Nikolayenko S. and Nasikanova O. define the risk management process as the desire to protect the enterprise from circumstances that could pose a threat to its functioning [Mykhailenko 2017].

Baldynyuk V. emphasizes that the main goal of enterprise risk management is to eliminate or minimize its negative impact on the results of economic activity based on forecasting risk events and implementing measures to manage them [Baldynyuk 2023].

Therefore, risk management is business processes aimed at eliminating or reducing the negative impact of risks on the enterprise's activities.

Krasnoshapka V. and Buzynnyk Yu. clarified the procedures for qualitative risk assessment and identified the following stages [Krasnoshapka 2016]:

- analysis of the current state of the enterprise, its capabilities to neutralize threats,
- identification of risks,
- risk diagnostics,
- determination of impact factors,
- development of directions for effective risk management.

Kolomytseva O., Vasylchenko L. and Burtseva T. analyzed the processes of managing marketing risks, which are integral to modern production and sales activities of enterprises, and identified the following stages of the risk management process [Kolomytseva 2020]:

• Analysis and identification of risks.
• Qualitative risk assessment.
• Quantitative assessment of risks that are subject to such measurement.
• Risk control (prevention, avoidance, acceptance).
• Selection of risk optimization methods.
• Development of a set of management decisions to increase the risk protection of the enterprise.

Samoshkina I. and Hryb E. analyzed financial risks and identified the following stages of their management [Samoshkina 2023]:

Stage I - Risk identification;

Stage II - Risk assessment and analysis

- risk analysis,
- risk identification and classification,
- risk assessment (qualitative, quantitative, comprehensive);

Stage III – selection of specific risk management methods and implementation

- choice of the method of influence,
- decision-making (avoidance, containment, risk transfer);

Stage IV – control and monitoring of risks, assessment of the effectiveness of their management

- control of the result.

Varaksina O. and Krugova A. specified the essence of entrepreneurial risk and identified the following stages of risk management of economic activities of enterprises [Varaksina 2021]:

- qualitative risk analysis,
- establishment of risk assessment indicators,
- calculation of the total assessment by type of risk,
- determination of generalized indicators for each type of risk,
- ranking of types of economic risk,
- formulation of recommendations for managing certain types of risks.

Nazarenko S. and Nosan N. included in the structure of risk management in small business [Nazarenko 2020]:

- risk identification (methods of identification, analysis);
- risk analysis (quantitative and qualitative assessment);
- risk monitoring (control),
- risk optimization.

Mykhailenko O., Nikolayenko S. and Nasikanova O. identified the following stages of organizing the risk management process [Mykhailenko 2017]:

1. Information and analytical stage.
2. Determining the risk context for setting goals.
3. Qualitative market analysis to identify risk factors, hazards and their consequences.
4. Quantitative market analysis to determine the level of risk and its impact on the organization's activities.

Yevtushenko N. and Zakharzhevska A. include in the structure of the risk management system in enterprises [Yevtushenko 2022]:

1) a system of goals (the goal of risk management, the object and subject of management, tasks);

2) a support system (approaches, functions, principles, methods, and tools for managing development and risks);

3) a functional system (with management subsystems by type of activity);

4) a process management system in accordance with the forms of development (making management decisions);

5) a control system (monitoring, checking the process of the enterprise's functioning).

Borovyk M. The stages of the risk management process include [Borovik 2016]:

- determining the goal of risk management,
- collecting and processing information,
- identifying and identifying risks,
- ranking risks,
- risk analysis,
- quantitative and qualitative risk assessment,
- determining the method of risk impact (risk avoidance, risk preservation (insurance), risk reduction, risk transfer),
- organizing direct risk impact,
- implementing risk management measures,
- monitoring risk management results,
- determining risk management effectiveness.

Ukrainian legislative and regulatory documents define certain aspects of risk management procedures. In particular, in the "Procedure for Applying a Risk-Oriented Approach in the Bureau of Economic Security of Ukraine", the risk management process provides for the following sequential stages [Poriadok 2023]:

• selecting response measures based on the results of risk assessment;

• taking specific measures;

• monitoring the implementation of measures;

• analysis of the effectiveness of the measures taken;

• taking additional or repeated measures if necessary.

In the "Procedure for conducting risk analysis and assessment, development, and implementation of risk management measures to determine the forms and scope of customs control", the processes of analysis, identification, and assessment of risks provide for the following sequence [Poriadok 2015]:

• identification of conditions and factors affecting the occurrence of risks;
• identification of risk areas;
• identification of risk indicators;
• assessment of the probability of risk occurrence and possible damage in the event of their manifestation.

Let us summarize the risk management procedures defined in scientific and legislative sources (Table 1).

Table 1 - Stages of risk management for sustainable development of enterprises (systematized by the authors)

Risk management stages	Borovyk M. [Borovyk 2016]	Baldyniuk, V. [Baldyniuk 2023]	Yevtushenko N., Zakharzhevska A. [Yevtushenko 2022]	Krasnoshapka V., Buzynnyk Yu. [Krasnoshapka 2016]	Mykhailenko O., Nikolayenko S., Nasikanova O. [Mykhailenko 2017]	Nazarenko S., Nosan N. [Nazarenko 2020]	Proskura V.F., Bilak R.G. [Proskura 2017]	Samoshkina I., Hryb Ye. [Samoshkina 2023]	Kolomytseva O., Vasylchenko L., Burtseva T. [Kolomytseva 2020]	Varaksina O. V., Krugova A. O. [Varaksina 2021]	Poriadok [Poriadok 2023]	Poriadok [Poriadok 2015]
Defining the goal, objectives of risk management	+	+	+		+							
Establishing the object of risk management		+	+									
Analysis of the current state of the enterprise				+		+						
Identification of risk conditions and factors			+	+	+							+
Risk analysis	+			+	+	+	+	+	+	+		
Determining the risk assessment methodology		+								+		
Risk assessment	+	+	+			+	+	+	+	+		+
Choosing risk optimization methods	+					+		+	+			
Risk management tools	+	+								+	+	
Making management decisions	+	+	+	+			+	+	+		+	
Control	+		+			+		+	+		+	
Evaluating the effectiveness of risk management	+	+							+		+	

As the results of the generalization show, none of the proposed approaches contains the full range of necessary procedures for effective risk management. Therefore, we propose to expand the existing approaches and include the following stages of risk management for the sustainable development of an enterprise:

1. Determining the goals of the sustainable development of an enterprise.
2. Analysis of factors influencing the sustainable development of an enterprise.
3. Clarification of the types of risks.
4. Risk assessment (quantitative, qualitative).
5. Determining risk management methods.
6. Monitoring, forecasting and planning risk management.
7. Managing the sustainable development of enterprises taking into account risks.

Popovych O. notes that in order to overcome the challenges associated with limited access to resources, it is necessary to seek innovative approaches and make sustainable decisions [Popovych 2023]. Therefore, the stage of "Managing the sustainable development of an enterprise taking into account risks" requires using, in addition to standard approaches, creative, non-standard thinking and creative, innovative ideas.

Thus, summarizing the opinions of scientists, we specify the stages of risk management for the sustainable development of an enterprise (Fig. 1).

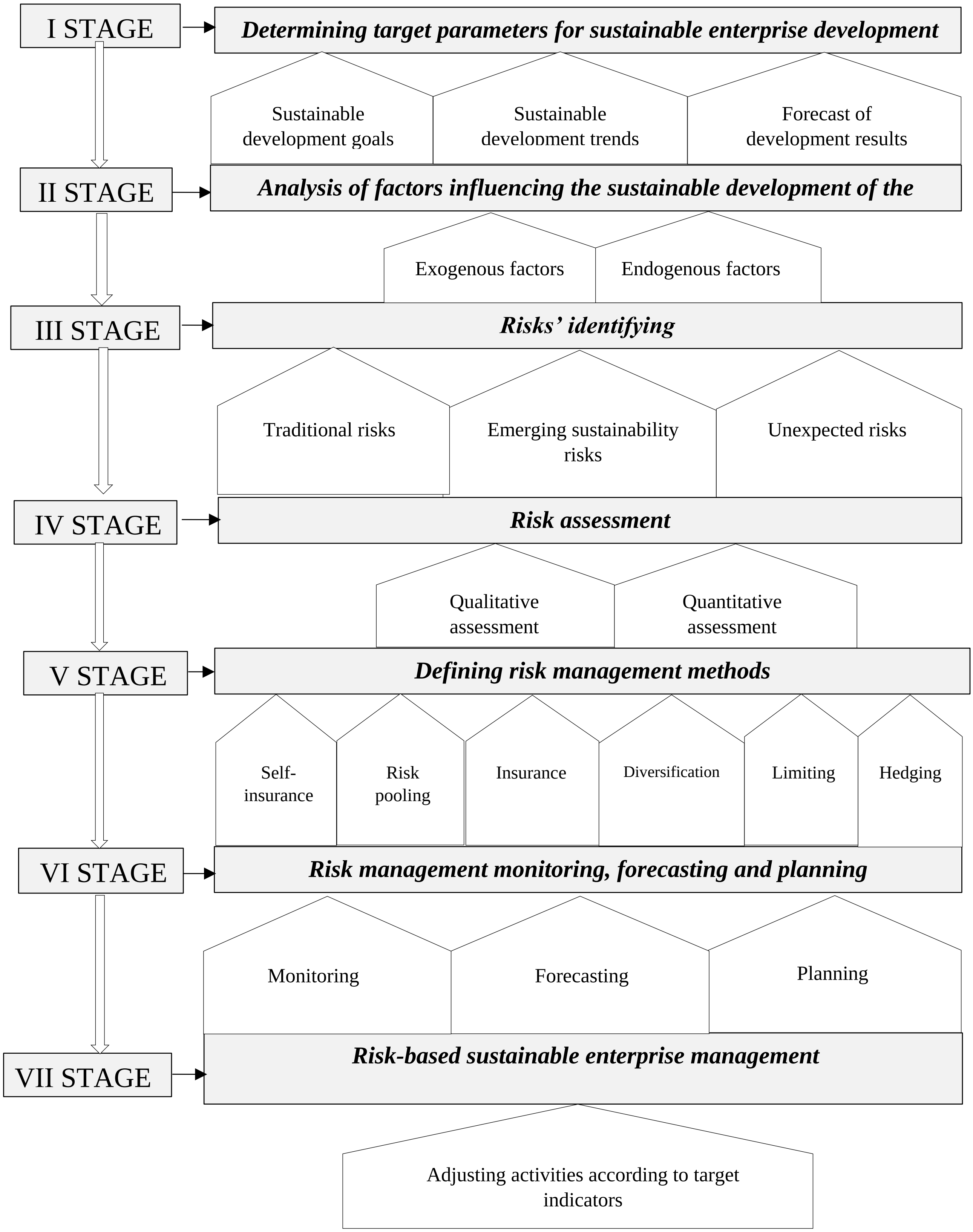

Fig. 1. Structural and logical diagram of the theoretical and methodological approach to managing risks of sustainable development of an enterprise (compiled by the authors)

The proposed theoretical and methodological approach to managing risks of sustainable development of an enterprise provides an opportunity to take into account all key stages of analysis, assessment and management of risks and formalize the relevant procedures. This allows business entities to include business processes for risk management in a comprehensive economic mechanism of enterprise management, which will further contribute to increasing their level of sustainability and strengthening competitiveness in the national and international markets.

Conclusions. According to the results of the content analysis of Ukraine's legislative and regulatory framework, as well as scientific works related to risk management, the theoretical and methodological approach to managing risks of sustainable development of an enterprise has been improved. In particular, it clarifies the composition and content of the management stages, which increases the validity level of relevant management decisions. The proposed approach allows for comprehensive and formalized procedures to analyze, assess, and manage risks of sustainable development of an enterprise. In turn, this will contribute to increasing the effectiveness of sustainable development strategies of enterprises of various industries and scales of activity, as well as sustainable growth of the national economy as a whole.

In the future, the results of this study can be used to improve the economic mechanism of enterprise management.

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