

Methodological aspects of the analysis of sustainable development of organizations

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Abstract. In modern conditions there is an accumulation of issues in the field of achieving sustainable development that require resolution. Along with economic, environmental and social issues, there is now a need to resolve the problems of development of economic actors of institutional and informational nature. In the course of the study, the issues that need to be resolved in all components of sustainable development were identified. In addition, the set of external and internal conditions of development of Russian enterprises, with regard to the economic, social, environmental institutional and informational components of sustainable development were highlighted. It should be noted that the achievement of a high level of sustainable development of companies requires the resolution of issues arising in relation to all components. It is impossible to selectively focus on solving some existing problems, because only a comprehensive approach to solving the issues of achieving a high level of sustainable development is able to fully realize the development needs not only of business structures, but also of the business community as a whole.

Keywords: Sustainable development · Economic, environmental, social, informational and institutional components · Development of business structures.

1. Introduction

Modern trends in the economic situation in Russia, acting in the international arena as a predominantly raw materials supplier of natural resources, indicates a low level of technological development against the background of the developed countries of the world. The lack of effective qualitative shifts imposes certain restrictions in terms of the implementation of the necessary functional and structural changes required to ensure the economic development of the country in the context of the concept of sustainable development. There is a large gap in the number of studies conducted on the essential aspects and models of environmental and social development. Foreign specialists work more actively in this direction. In our country, these developments have received relatively recent development.

According to G.B. Kleiner (Kleiner, 2007), the study of the institutional component in Russia is also only gaining momentum, while the study of the interaction between society, state and business structures, in the framework of foreign publications has a detailed elaboration. According to a number of authoritative economists (Burkov et al., 2009; Chen et al., 2019; Özokcu and Özdemir, 2017; Usman and Balsalobre-Lorente, 2022; Usman et al., 2022; Usman and Hammar, 2021; Usman et al., 2021), the set of issues of social and environmental nature that require resolution is also not reflected in detail in the studies of Russian scientists, although the dynamics of elimination of these problems is

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associated with the impact of globalization and integration processes, and exacerbated by the consequences of the global economic crisis.

2. Materials and methods

Currently, there is a set of problematic aspects, within the Russian economy, requiring a reasonable and detailed resolution:

- a significant lag in the regulatory and legal support of corporate standards of strategic management;
- contradictions in the regulation of production activities at the macro- and microlevel;
- the need to ensure timely adaptation of the tools of state regulation and adequate institutional reforms, within the framework of dynamically developing market processes;
- the need to provide mechanisms to maintain the necessary balance between the economy and ecology;
- the formation of methodological aspects, effective methodology, as well as a mechanism to ensure the study of the achieved level of sustainable development of organizations.

The present article is written on the basis of modern scientific researches of scientists, with regard to issues concerning the design and development of the theory and methodology of sustainable development.

Methodological basis of the present work consists of fundamental essential aspects, principles, postulates and sequence of formation of concept of sustainable development.

At carrying out scientific researches the following methods were used: analysis and synthesis, the content-analysis of documents was carried out, and also systematization and generalization of results of the carried out research was carried out. In addition, the logical, as well as systematic approaches were used in the study of the main stages of the formation of the concept of sustainable development.

The analysis of data from the official website of VAK of Russia (Higher Attestation Commission of the Ministry of Science and Higher Education, 2022) shows that from 2017 to 2021, 50 dissertations were prepared and submitted for defense (Table 1), where the subject of research was the sustainable development of an organization, or a particular sector of the economy, or a region. The works were mostly prepared in the specialty 08.00.05 Economics and management, there are no dissertations touching on analytical aspects at all. Although in terms of the development of the methodology of the complex of methods of assessment, analysis, forecasting of sustainability of economic activity of the organization, there are certain problems that require scientific research.

Table 1. Information about prepared scientific and qualification works submitted for defense and devoted to the sustainable development of the organization. *Source:* Compiled by the author based on data from (Higher Attestation Commission of the Ministry of Science and Higher Education, 2022).

Specialty	2017	2018	2019	2020	2021	Total
08.00.05 Economics and Management	5	5	14	6	15	45
08.00.10 Finance, Money Circulation and Credit	1	-	2	2	-	5
08.00.12 Accounting, statistics	-	-	-	-	-	-
Total	6	5	16	8	15	50

In the course of the study, the works of O.A. Balbekova (Balbekova, 2019) and M.V. Tkacheva (Tkacheva, 2019), carried out on specialty 08.00.12 Accounting, statistics, attracted attention.

These days, a significant number of scientists recognize the concept of sustainable development as the basis of social development, in the context of its main components: economic, environmental, social, institutional and informational. I. Bashmakov believes that the fundamental factor of sustainable development is the implementation of investment in priority social projects in health and

sports, education and science, development of social infrastructure (Bashmakov, 2007). The same position is practically adhered to by the collective of authors, led by N.F. Glazovsky, concluding that the implementation of measures to ensure a high level of income of the population will contribute to the implementation of investment functions on the part of private business (Glazovsky et al., 2002; Usenko et al., 2022a; Usenko et al., 2022b).

We can agree with Fuso Nerini, S.Y., Sidorova, who believe that the current trends in the regulation of social processes on a global scale are as follows (Nerini et al., 2018; Sidorova, 2011):

- the emergence of a crisis situation at the end of the 20th century, within the framework of the existing idea of a "social state"
- the increase in budget expenditures on social programs, which requires additional attraction of financial resources into the social sphere;
- reduction of entrepreneurial activity, due to the irrational organization of the structure of social expenditures;
- in order to ensure social policy, the development and implementation of mechanisms regulating the partnership between the state and business structures is underway.

The increase in spending on the social sphere, due to the growing needs of society, comes into conflict with the need to observe budgetary discipline. In the Russian Federation, the fundamental trends in the implementation of state regulation of the social sphere are as follows:

- the dominant importance of the state, as a regulator and the main provider of public goods;
- in order to produce public goods, the private industrial sector contracts out state orders;
- the convergence of the public and private sectors in economic regulation;
- an increasing interest in corporate social responsibility;
- the growing importance of non-profit organizations, as well as of social groups of a local character.

3. Results

Currently, the research of scientists-economists is focused on the identification of internal and external contradictions within systems, as well as factors that have an impact on the management of systems. However, undeveloped, in our view, are the issues concerning the definition of the impact exerted on the systems by the flows having informational and temporal nature, acting as specific constituent elements of the totality of resources of systems. This is true, because the study of issues related to the adoption of scientifically sound management decisions is impossible, if only limited to the study of financial and material resources, as the scope of research should include information factors.

The implementation of social policy requires the development of new models that ensure the interaction of the state, society and business structures (PUBLIC Private Partnership), as well as the elimination of contradictions between two diametrically opposed models: conservative, pursuing rigid market restrictions, and liberal, combining social and democratic views (Kleiner, 2007).

Ecology has a significant impact on the process of creation of productive resources, which is due to the excessive destructive impact of industrial activity and violation of the natural balance, which will eventually have a negative impact on the development of productive forces (Khandogina et al., 2007; Bolshakov et al., 2002). In modern conditions, along with the economic crisis, there is a widespread development of the global environmental crisis. The following reasons contribute to this process (Bganba-Cerera, 1998; Danilov-Danilyan and Piskulova, 2015; Verles, 2016; Bolshakov et al., 2002; Bobilev and Perelet, 2013):

- active functioning of various productions, which to a greater extent contribute to the negative impact on nature and the environment;
- expansion of the use of oil, coal, gas, uranium, iron ore, etc., as well as mineral resources;

- rapid pollution of water resources, through the intensification of surface runoff, as well as industrial, domestic, and agricultural wastewater;
- the intensification of human activities on land drainage for various needs, as well as unreasonable changes in river channels, causing a negative impact on the earth's landscape;
- multiple increases in the process of plowing land, in the application of simplified farming technology, as well as the use of insufficiently reliable systems of protection of exploited soils;
- the prevailing rate of growth of logging operations over the rate of growth of reforestation.

The implementation of the necessary transformations, in order to ensure the most stable functioning of economic entities in Russia, is conditioned by the needs of producers and consumers of products (Table 2).

Table 2. Economic and social needs of consumers and producers, from the perspective of the environmental component. *Source:* Compiled by the authors.

The category for which it is necessary to allocate environmental needs	The economic sphere	Social sphere
Consumers	the opportunity to purchase products and other goods that are environmentally friendly	providing consumers with information sources regarding the environmental friendliness of goods, products, works and services consumed the widespread placement of environmental information sources
	provision of the population with personal protective equipment against environmental pollution	informing consumers about the importance of environmental preservation in zoos, wildlife sanctuaries, protected areas and recreational areas
Manufacturers	application of machinery and technology focused on the use of environmental standards	the requirement to comply with the environmental friendliness of any production the formation of educational standards within the framework of ecology
	the possibility of using new types of raw materials and resources, as well as services with an environmental focus	widespread dissemination of information in the context of the products produced, environmental auditing and consulting

Ensuring the environmental friendliness of produced and consumed goods, products, works and services, both by producers and consumers will make it possible to implement structural shifts in the circulation: "aggregate demand → aggregate supply → aggregate income". The main factor capable of regulating this process is the state (Seebode, 2011). It is the state, as a powerful regulator, is able to apply institutional, financial, economic and administrative mechanisms, to form the stimulating prerequisites for the formation of environmental needs of society, in order to turn it into a sustainable demand. Such statement of a question causes the necessity of formation of a set of the state regulators of transformation of demand (Fukuyama, 2006). Proceeding from the problem moments of implementation in the Russian Federation, recognized at the international level, the concept of sustainable development, in the context of its five components, the need to define the conditions of development of Russian enterprises in relation to the components of sustainable development is justified (Table 3).

Table 3. Aggregate of conditions of development of Russian enterprises in relation to economic, social, ecological, institutional and informational components of sustainable development. *Source:* Compiled by the authors.

Conditions for the functioning of economic entities in the Russian Federation, external	Economic conditions	<ul style="list-style-type: none"> - lack of real mechanisms to combat the corruption component; - lack of social interest in the practical aspects of maintaining the environment; - reduction in the real incomes of the population; - capital outflow from the country; - the country's development strategy is determined by the focus on the export of raw materials; - high level of concentration of hazardous facilities; - lack of existing mechanisms for modernization of wastewater treatment plants; - absence of a real system for monitoring the quality characteristics of atmospheric air; - Lack of prerequisites for the formation of educational standards within the framework of ecology
	Social conditions	<ul style="list-style-type: none"> - stratification of society, in the context of the economically active part of the population; - optimization processes, which formed the prerequisites for the abandonment of education and health care as free spheres; - the population's lack of confidence in "tomorrow", the lack of equality of all before the law; - decline in the level of moral and ethical attitudes in society
	Environmental conditions	<ul style="list-style-type: none"> - lack of unified methodological approaches to the establishment of maximum permissible environmental impact; - lack of consistency among countries on the coordinated observance of environmental norms; - lack of agreements on informing the global community, within the framework of environmental problems
	Institutional environment	<ul style="list-style-type: none"> - the need for transparency in the organization's relationship with the institutes; - the need to facilitate access to the packages of services provided by the institutes; - the need to eliminate corruption
	Information conditions	<ul style="list-style-type: none"> - the need to develop new information technologies in the operation of enterprises; - the need to accelerate the processing and transfer of information
	Economic conditions	<ul style="list-style-type: none"> - the need to increase technological interconnections; - the need to increase the volume of profitable products; - the need to ensure a steady growth of competitiveness and investment attractiveness
Conditions for the functioning of economic entities in the Russian Federation, internal	Social conditions	<ul style="list-style-type: none"> - lack of mechanisms for realizing the social potential of the enterprise's employees; - lack of mechanisms for social security and protection of personnel; - provision of social support for vulnerable categories of the population
	Environmental conditions	<ul style="list-style-type: none"> - irrational consumption of available energy resources; - absence of a system for the use of water-saving technologies by businesses;

	<ul style="list-style-type: none"> - lack of mechanisms for providing consumers with information sources regarding the environmental friendliness of consumed goods, products, works and services; - lack of information for consumers regarding the importance of environmental conservation in zoos, wildlife sanctuaries, protected areas and recreation zones - failure to observe the environmental friendliness of any production - lack of widespread dissemination of information, in the context of the products produced, environmental auditing and consulting
Institutional environment	<ul style="list-style-type: none"> - the need to comply with the rules and regulations of the functioning of organizations; - the need to comply with the norms of internal audit, trade union organization, etc.
Information conditions	<ul style="list-style-type: none"> - the need to increase the information transparency of the business; - the need for new skills and qualifications of the company's employees

Entrepreneurial prosperity is, for the most part, due to the consistency of administrative decisions generated by company management. Nevertheless, quite often the verdict issued by management is not economically justified. Analysts do not always monitor the sustainable development of an economic entity. If they do, specialists do not use progressive methodological tools appropriate to the digital economy in their analysis. Most often they carry out operational analysis, which identifies only intra-business reserves. At the same time, stakeholders need information not only for making managerial, economic decisions in the present, but also for forecasting activities in relation to future economic, social and environmental movement forward. To this end, it is necessary to conduct not only operational analysis, but also strategic analysis. Many economists link obtaining such information with business analysis, which is based on methodological tools of comprehensive study of problematic issues of economic, environmental, social, institutional and informational development of business and its impact on the quality of life.

4. Discussion

In the initial phase of the conception of sustainable development there was an endorsement of economic development issues as well as living standards, along with a recognition of global environmental issues. In the second phase, the concept of sustainable development became widespread among scientists and the business community. In addition, the formation of collaborative institutions, international standards and guidelines for sustainable development began, and views on social responsibility were expressed. The third phase of embodiment of ideas of the concept of sustainable development was realized in the form of formation of conceptual foundations of corporate stability. The period under consideration was characterized by consistency of ideas and contributed to the achievement of the most important goals as a result of not only economic, social, but also ecological orientation at the micro level. Subsequently, the concept of sustainable development moved to the conditional fourth phase, in which there was a surge of interest in solving the problems of sustainable development, including addressing the issues of social investment, the implementation of the measurement of sustainable development. In addition, the scientific community began to raise questions of ethics in the economy, the formation of sustainable business models. The circle of researchers began to include institutions capable of meeting the current challenges, taking into account the functions they perform and the results they achieve.

5. Conclusion

Summarizing the results of the study, the following conclusions can be made. The formation of the concept of sustainable development is due to the burden on ecosystems, combined with ignoring the environmental and social consequences of economic decisions. The essence of the said concept is to ensure the balanced development of society, within the framework of three interrelated components: economic, social and environmental. Subsequently, the impact of the said concept united both society and the business community. The leitmotif of the concept of sustainable development was the idea of preserving the resource potential in a state suitable for use by future generations, together with ensuring a high level of responsibility for the results of human life for present and future generations.

Difficulties in the economic, environmental and social development of business, cannot be overcome without the analysis of sustainable development of the organization, which is a kind of economic analysis of the organization, which allows to identify changes in the system under study, to characterize its ability to provide progressive, dynamic growth, while having the ability to maintain a balanced and balanced its components, both in the present and in the foreseeable future, leveling the negative.

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