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BUSINESS PLANNING OF A BUSINESS ENTITY IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT

БІЗНЕС-ПЛАНУВАННЯ СУБ'ЄКТА ПІДПРИЄМНИЦЬКОЇ ДІЯЛЬНОСТІ В УМОВАХ СТАЛОГО РОЗВИТКУ

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Левкіна Р.В., Котко Я.М., Кулініч О.А., Сукачова С.М. Бізнес-планування суб'єкта підприємницької діяльності в умовах сталого розвитку. Науково-методична стаття.

Метою статті є обґрунтування комплексного підходу до процесу бізнес-планування підприємницької діяльності, який базується на використанні практичного досвіду впровадження концепції сталого розвитку. Для досягнення поставленої було вирішено наступні завдання: визначено найбільш важливі складові процесу бізнес-планування і його форми; проведено дослідження методології і постановку завдань бізнес-планування підприємницької діяльності на принципах сталого розвитку, досліджено етапи бізнес-планування і структуру механізму бізнес-планування для забезпечення ефективного розвитку підприємницької діяльності, сформульовано практичні рекомендації для конкретного підприємства з метою підвищення ефективності процесу бізнес-планування підприємницької діяльності шляхом реалізації розробленого механізму.

Ключові слова: бізнес-планування, суб'єкт підприємницької діяльності, стратегічний розвиток, система управління, сталий розвиток

Levkina R.V., Kotko Ya.M., Kulinich O.A., Sukachova S.M. Business Planning of a Business Entity in the Context of Sustainable Development. Scientific and methodical article.

The purpose of the article is to substantiate an integrated approach to the process of business planning of entrepreneurial activity based on the use of practical experience in implementing the concept of sustainable development. To achieve this goal, the following tasks were solved: the most important components of the business planning process and its forms were identified, the methodology and tasks of business planning of entrepreneurial activity on the principles of sustainable development were studied, the stages of business planning and the structure of the business planning mechanism to ensure the effective development of entrepreneurial activity were studied; practical recommendations for a particular enterprise were formulated in order to increase the efficiency of the business planning process of entrepreneurs.

Keywords: business planning, business entity, strategic development, management system, sustainable development

The development of entrepreneurial activity, regardless of the stage of its formation (establishment of a new enterprise, expansion of an existing one, diversification of production), primarily implies the need to introduce modern aspects of business planning. Business planning is necessary because it is one of the prerequisites for the successful operation of an enterprise. The need to find additional sources of financing requires taking into account the market potential of the product, price range, methods of market promotion, financial results, etc. Business planning for entrepreneurial activity has always been and remains relevant at the present stage, when the economy is recovering and developing, and foreign investments are available. Of course, this requires accurate and comprehensive implementation of an internal planning system to maintain business competitiveness. Given that increasing the competitiveness of domestic enterprises is a difficult task given the

rapid integration processes of the national economy and their further intensification after the end of martial law, business entities will face the dilemma of finding a direction for strategic development. The principles of adaptability, flexibility, mobility and speed of managerial decision-making should be the formative basis of the chosen strategic development. In this case, business planning as a component of the management system of a business entity and its implementation mechanism, taking into account the best domestic and foreign practices, plays a key role.

Analysis of recent researches and publications

The problem of business planning as a component of the management system has always been the focus of attention of foreign and domestic scholars, among whom the following should be mentioned: Z.S. Varnalii, R.R. Bilyk, O.Yu. Verlanov, O.S. Kvasha, O.M. Kondratiuk [1]. The theoretical and methodological foundations of business planning in the activities of business entities were developed in the works of the following researchers: T.G. Vasylytsiv, Yu.Yu. Verlanov, L.D. Glushchenko [2], R.L. Lupak, V.V. Makedon and others. The study of sources indicates the predominance of emphasis in scientific works on the development process, structure, methods and tools of business planning and control over its implementation. Research results are implemented in the educational process and systematized in educational courses, textbooks and manuals [3, 4]. At the same time, the structuring of educational and methodological literature does not address the prospects of business planning in the digital economy and its use in difficult conditions of uncertainty and the likelihood of various scenarios. This fact means a slight decrease in attention to these issues in recent years and a predominance of research in the field of information, digital development, cybersecurity, technological innovations in sectoral entrepreneurship, etc. [5-7].

In market conditions, there is a need to implement innovative entrepreneurial ideas, introduce new projects that require the ability to develop complex mechanisms with a further perspective of long-term enterprise activity. The importance of implementing business planning is determined by the influence of external internal factors. It is well known that the purpose of business planning is to help an enterprise to assess its capabilities, demonstrate the ability to generate and commercialize an entrepreneurial idea, justify efficiency and identify strengths and weaknesses, and attract financial resources to implement a strategy/idea/project in practice. Each enterprise, taking into account the specifics of its functioning, types of activities and stages of development, chooses an appropriate business planning methodology that takes into account the individuality of the enterprise and its strategic direction of development. At the same time, it is necessary to determine the main stages of business planning, which are mandatory, universal for a business entity, contribute to the rationalization of management efforts and ensure its high efficiency.

The enterprise management system is dynamic, evolving and adapting to changing external conditions, and it is these features that allow the enterprise and its activities to develop. Business planning requires a mandatory detailed analysis of external problems, coordination of actions, rational allocation of resources, effective financial control and monitoring of business processes. It also helps to identify risks in advance and prevent them, as well as plan protection measures.

The issues of structuring the business plan of an enterprise with due regard for its industry specifics have been studied by such scholars as: K.O. Spiridonova, V.O. Cherkas [8], T.S. Yarovenko [9]. The methodological and practical aspects of the business planning process have been widely studied by scientists and practitioners, including N. Nosan [10], O. Dymchenko [11], O. Lesko, M. Ilchuk [3], O. Rudachenko and M. Balzan. At present, the practical aspects of the development and implementation of business plans should be adapted to the realities of the functioning of business entities under martial law and designed for a speedy recovery in the postwar period. Thus, L.D. Glushchenko et al. believe that business planning is a process of predicting the reaction of an enterprise to the requirements of the external environment and ensuring its adequate behavior [12]. The publication of V.V. Smachylo, O.V. Dimchenko et al. reveals the essence and place of business planning in the system of business management in modern economic conditions [11]. M.M. Ilchuk and I.A. Konoval pay attention to the practical application of business plans, their connection with the specifics of the functioning of the business entity and dependence on the results of the choice of strategic development [3]. In their publications, scholars mostly cite methodological aspects of business planning and use the developments of domestic and foreign authors as references. They are unanimous in their conclusion that business planning is mandatory for determining the direction of strategic development of an enterprise and popularizing it as a component of the management system. At the same time, the process of adapting the national business planning methodology to European standards remains slow, its research is limited to common characteristics and approaches to use in practice, which also confirms the relevance of this publication.

Unsolved aspects of the problem

The results of our previous publications serve as the basis for an in-depth study of theoretical, methodological and practical issues of business planning, primarily the development of a comprehensive mechanism for managing business activities. We have also studied the issue of sustainable development through the prism of agricultural production and, specifically, the production of organic agri-food products [14-16]. We focused on the principles of sustainable development, the peculiarities of the concept and the use of practical components and the basis for ensuring sustainable development. Such a basis for agrarian entrepreneurship is education and its environmentally oriented paradigm [17]. In previous publications, attention was paid to building a mechanism for ensuring the sustainable development of foreign economic entities, considering socio-economic interaction as a simplified case

of sustainable development, and the agri-food market as its institution [18, 19]. Modern integration and globalization processes encourage business structures to search for the latest methods and approaches to management in order to ensure competitiveness and high efficiency, among which business planning is at the forefront. Therefore, we focus on deepening the theoretical and methodological approaches to the business planning process of entrepreneurial activity, taking into account the best domestic and international practices. Management based on business planning is a set of specific actions that coordinate the functions of an enterprise in the process of achieving its goals, and also acts as an effective tool that stimulates responsibility and allows for the most accurate determination of the contribution of the management unit to the achievement of its goals. Despite the significant list of scientific publications based on the results of research on this topic, this issue requires further analysis and practical development. The direction of scientific development should be the development of a comprehensive mechanism for business planning of entrepreneurial activity, taking into account the concept of sustainable development and all research stages transitional to this.

The aim of the article is to substantiate an integrated approach to the business planning process of entrepreneurial activity, based on the use of practical experience in implementing the concept of sustainable development. To achieve this goal, it is necessary to solve the following tasks: first, to identify the most important components of the business planning process and its forms; second, to conduct a study of the methodology and setting of tasks for business planning of entrepreneurial activity on the principles of sustainable development; third, to study the stages of business planning and the structure of the business planning mechanism to ensure the effective development of entrepreneurial activity; fourthly, to formulate practical recommendations for a particular enterprise in order to improve the efficiency of the business planning process of entrepreneurial activity through the implementation of the developed mechanism.

The main part

Business planning is an integral part of the system of management of the processes of creation, operation and further development of each business entity. Business planning allows not only to pay attention to the important economic, social and environmental characteristics and parameters of the functioning of business activities, but also to mutually agree on the mission, goals, strategy and tactical actions, as well as to determine the resource potential and possibilities for its implementation. It is well known that business planning is a process of setting goals, determining priorities, means, methods and ways to achieve them, as its role is to reduce uncertainty and ensure the viability of the business entity [1, 2].

A business plan is developed not only at the stage of establishing a business entity (to determine the amount of initial capital, justify the feasibility of investments, forecast efficiency, etc.), but also to plan effective development (in the case of an existing entity), justify the feasibility of expanding activities, creating new units, separate business structures (divisions, branches, representative offices, etc.).

In most scientific sources, the interpretation of the business planning process differs, which is explained by an ambiguous approach. It should be viewed not only as a process of sequentially writing the necessary sections of a business plan as a document. According to Varnalii Z.S., Vasylytsiv T.G., Lupak R.L., Bilyk R.R., business planning is a systematic calculation of business performance indicators for the operational (current) planning period and the selection of optimal answers to the optimality criteria (maximization of income and profit; efficiency of resource potential use, minimization of costs) [4].

Kvasha O.S. believes that business planning is an important element of planning that can decisively predict the reaction of an enterprise to the requirements of the external environment and maintain its appropriate behavior in the market [21]. In the publication of Spiridonova K.O., Cherkas V.O., the interpretation of the concept of "business planning" is reduced to the basis of the planned and operational activities of an enterprise, plays the role of an important source of accumulation of strategic information and a tool for direct managerial influence on the further financial condition of the enterprise. It determines the directions (and specifies them) to achieve a high level of profitability [8]. Researcher Yarovenko T.S. insists that in modern conditions, business planning is not only a system for building a business plan for the strategic development of an enterprise in a certain direction, but is a holistic system of management decisions to ensure the implementation of a number of measures.

The development of a business planning management system, taking into account the recommendations, makes it possible to really assess the effectiveness and feasibility of making a management decision, identify strengths and weaknesses, opportunities and threats, interest potential investors, and characterize the development of the enterprise as a result of the planned strategic management [9]. We support the results of scientific research in the analyzed works and believe that each of the authors considers the concept of "business planning" from specific limited positions. At the same time, there is a need to systematize this concept and take into account possible approaches. Thus, we consider business planning to be the process of developing and substantiating in detail the implementation of business goals and objectives in accordance with the analysis of the internal and external environment of the enterprise (market conditions, production and sales system, organizational structure, financial condition). Business planning also allows modeling the business management system and provides a basis for making effective management decisions in the face of risk and uncertainty. Acting as a guide to action, business planning is used for financial analysis of ideas, clear goal setting, and forecasting of results.

Below, we will consider the components of the system and provide a brief description of them (Fig. 1).

To a large extent, the success of business activity depends on well-thought-out goals and properly formulated objectives that take into account potential risks and prospects for the development of the enterprise. In order to prevent negative consequences, it is necessary to identify the strengths and weaknesses of the enterprise, assess their degree of influence, rank them and propose stabilizing measures. With regard to the strengths of the enterprise, they may change in the course of its operation and turn out to be negative under certain circumstances. In any case, effective business planning allows achieving, if not financial stability and efficiency, then at least taking into account a large number of different factors of influence, which in itself has a positive result.

At each stage of business planning, tasks are solved that correspond to its specifics and peculiarities, however, in some cases, at the next stages, a situation may arise when it is necessary to return to previous tasks or even to the business planning goals and make corrective changes. Fig. 2 shows the business planning algorithm. Its preparation and implementation involve substantiating the economic feasibility of further development in any form, forecasting financial results and identifying sources of funding in accordance with the development strategy [11].

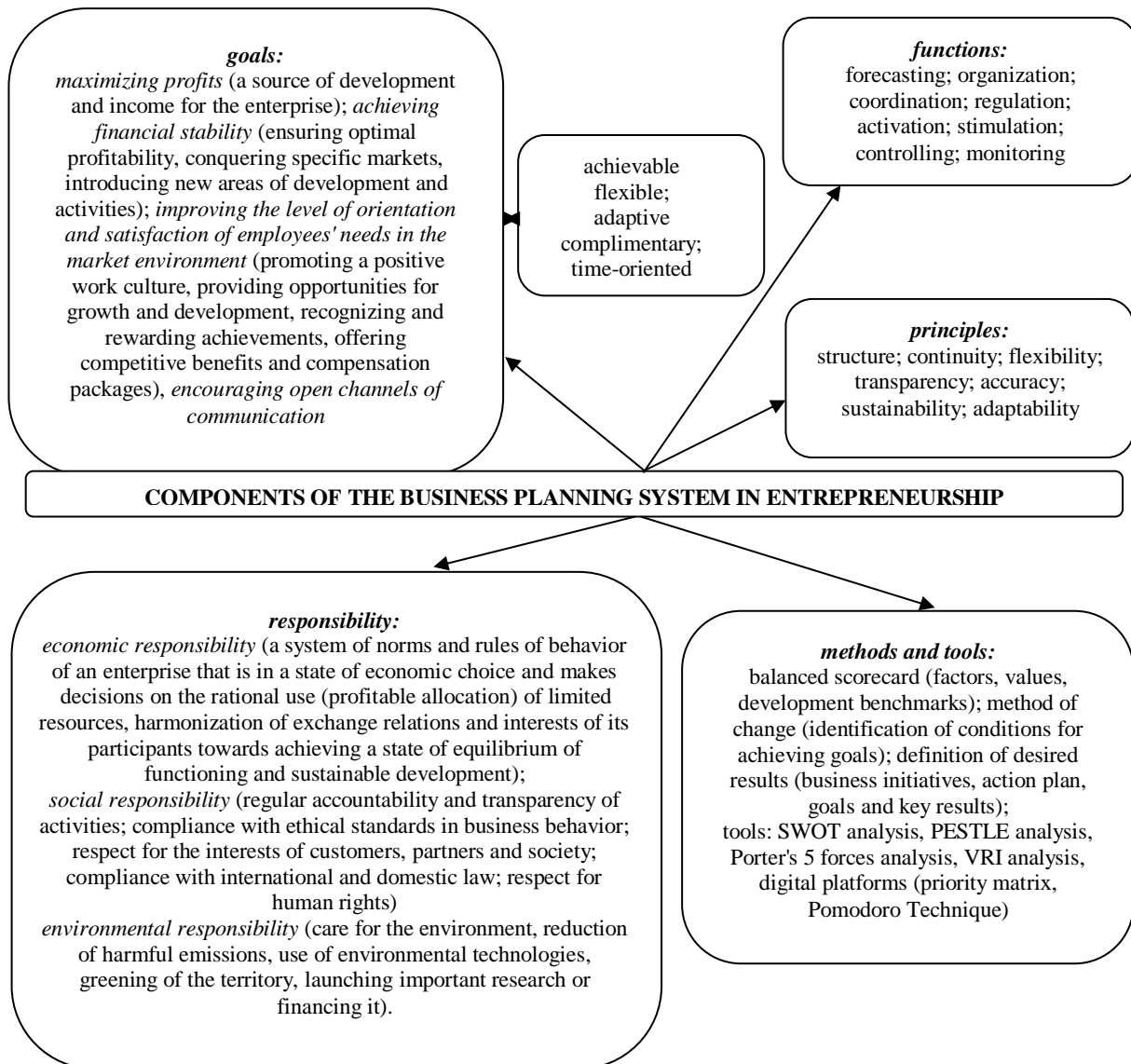


Figure 1. Components of business planning in entrepreneurship

Source: compiled by authors on materials [1, 2, 8]

Business activity is influenced by and constantly interacts with the business environment, which has a positive or negative impact with varying levels of intensity and frequency. Therefore, it is extremely important to search for, process and analyze information about the business environment, its development trends, structure and role of the enterprise in the competitive environment. The business environment is a complex multi-level structure, the elements of each level of which are formed and influenced by internal (specific) factors and have different effects (depending on the strength and direction) on the company's activities. The factors are divided into two groups: the environment of direct influence (microenvironment) and the environment of indirect influence (macroenvironment) (Fig. 3) [3, 8].

Macroeconomic factors are a set of global factors that affect not only a particular enterprise but also other entities and are determined by the nature of the impact and the relationship with the type of activity: economic, social, legal, natural and technological. Often, such factors cannot be influenced, let alone controlled, so the only thing left to do is to take into account their effect and probability in each case.

Internal environment factors affect the internal state, are generated by it and characterize the internal ability of the enterprise to develop, adapt to changing conditions through the formation and use of production potential; human resources and management potential; competitive products and competitive potential; financial condition and production efficiency. The internal environment also includes the motivational mechanism and the ability of the personnel to self-development, self-education, and entrepreneurship [13, 15]. The latter, in combination with the internal communications system, determines internal PR management, which determines external PR and creates the image of the enterprise [18]. Thus, we once again prove the well-known thesis about the mandatory assessment of the impact of internal and external factors of the business environment.

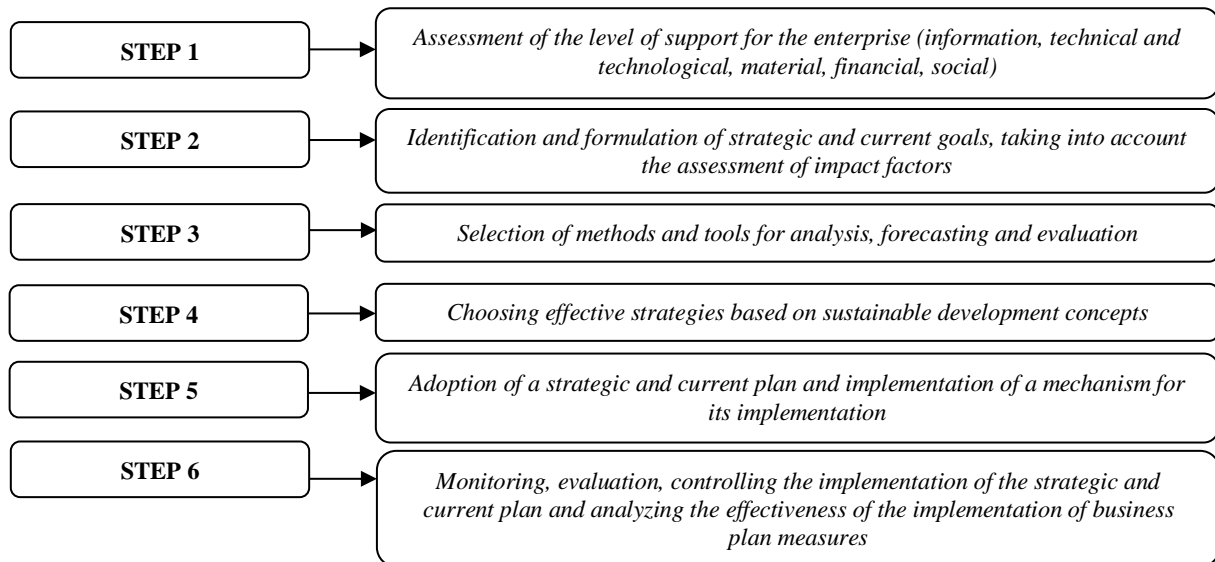


Figure 2. Stages of business planning of a business entity
Source: compiled by authors on materials [9, 10]

The systematization of the factors of influence, taking into account the direction of entrepreneurial activity on sustainable development, allowed us to develop a structural scheme, which groups the factors of the internal and external environment, as well as measures to minimize or even prevent their negative impact in the context of the formulated issues of business planning as a component of the management system (Fig. 3).

Business planning determines the scope, structure and policy of business activities, as well as the structure and number of resources (potential) required for the production and sale of products, based on the goals set. Business planning is directly related to the activities of the enterprise in the so-called long-term period, since changes in potential involve planning the size of the enterprise, production structure, production capacity, capital structure, as well as the organizational structure, legal form and management system of the enterprise as a whole. Thus, the purpose of business planning is to build the potential for survival in the face of dynamic changes in the external environment and uncertainty of prospects. Therefore, effective business management requires the accumulation and study of practical experience in making key decisions, the level of acceptable risk, the introduction of effective methods of competition, scaling activities, and profit management [14, 16]. Therefore, in our opinion, business planning management requires a transition from individual methods to the formation of a full-fledged integrated mechanism (Fig. 4).

An integrated business planning mechanism is a set of tools and methods for influencing management decision-making and ensuring their implementation. It characterizes the structure and content of the business planning system with its goals, objectives, functions, methods and tools. The components of the mechanism are interconnected as elements of one system. As a rule, the functions of an integrated business planning mechanism are defined as certain types of processes, i.e. any action in business planning aimed at changing the state of business activity:

- minimization of complications of business processes and individual managerial actions (identification of the most important links and dependencies, their integration into systems with delimitation of the sphere of activity; as a rule, they are structural elements of the mechanism that allows dividing business planning into separate planning calculations and simplifying the development and implementation of strategic and operational plans, control over their implementation);
- motivational (initiating the effective use of the material and intellectual potential of the enterprise);

- forecasting (using the results of the analysis of the external and internal environment of the enterprise to determine forecast indicators);
- optimization (ensuring the selection of acceptable and optimal indicators, taking into account limited resources);
- control (systematic control over activities with subsequent analysis of the performance indicators of the divisions and the enterprise as a whole);
- coordination and integration (combining the business planning process at different stages with conflict management measures and external integration links).

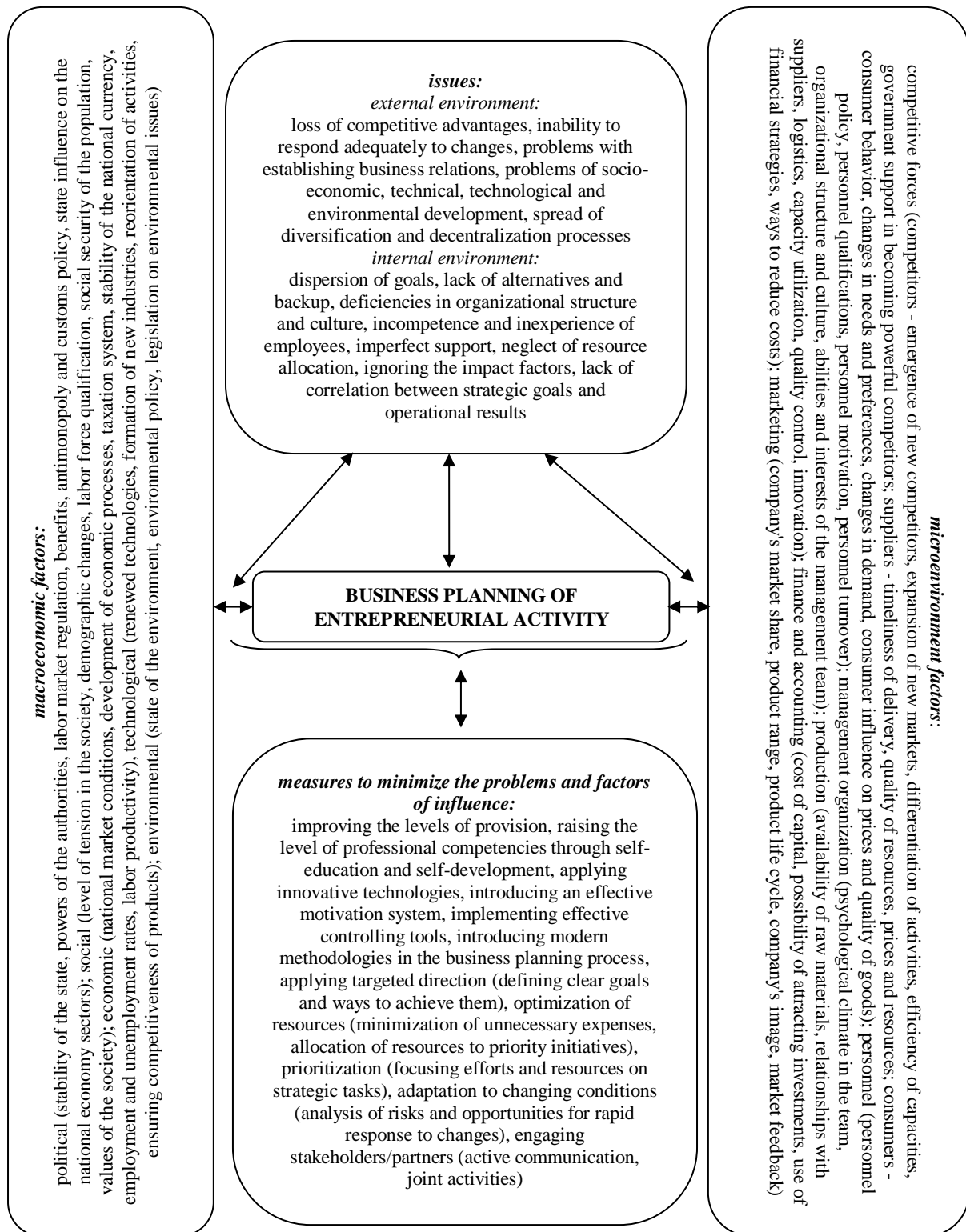


Figure 3. Business planning methodology in the context of factors influencing entrepreneurial activity
Source: compiled by authors on materials [1-4, 14]

The methods of the integrated business planning mechanism are a set of methods and techniques that ensure the development and justification of effective management decisions for the efficient functioning and development of business activities. The place of methods in the structure of the effective planning mechanism is shown in Fig. 4.

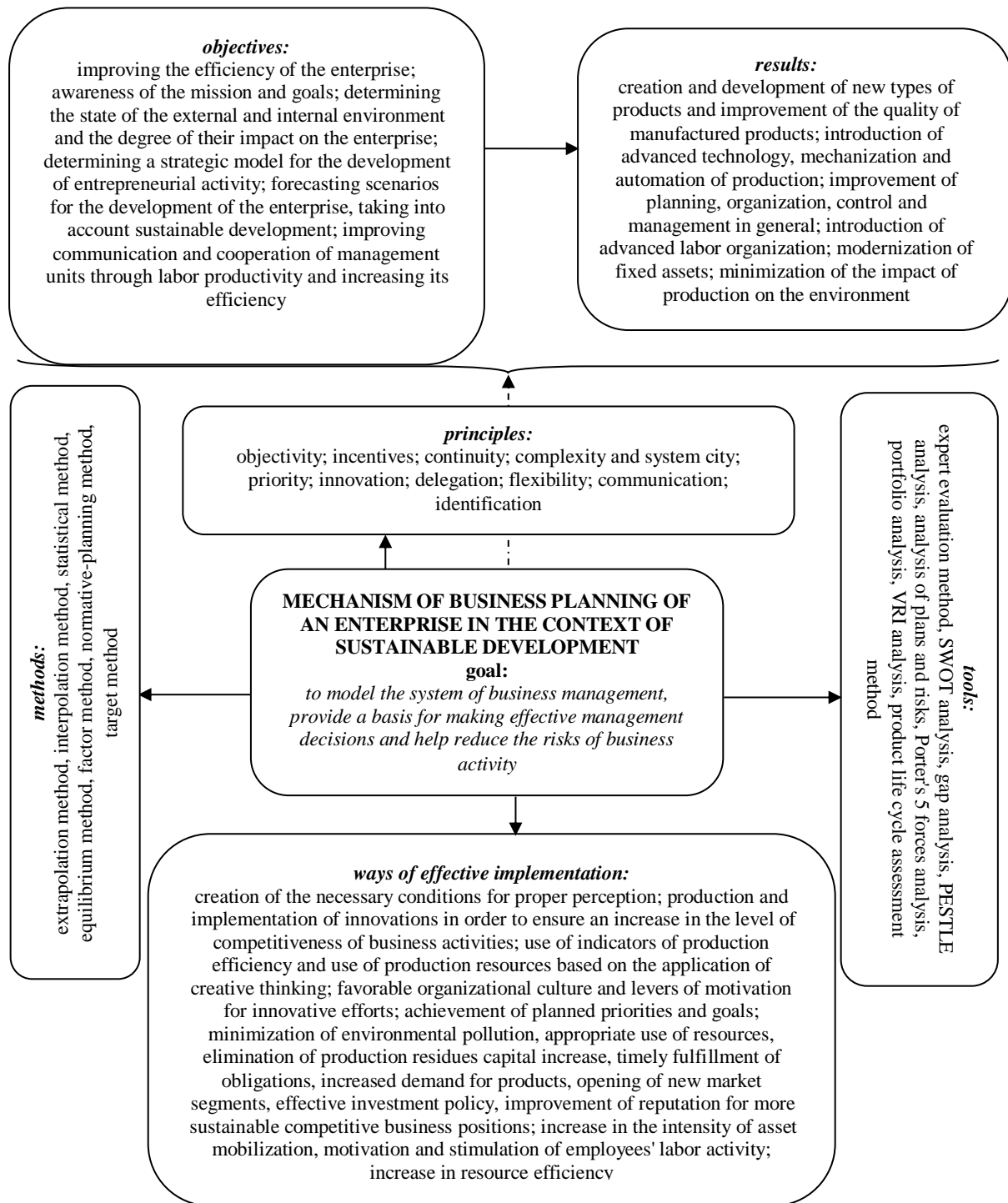


Figure 4. The mechanism of business planning of an entrepreneurial entity in the context of sustainable development

Source: authors' own elaboration

- For example, the extrapolation method allows to determine and preserve trends in the dynamics of indicators and rates of change, as well as the proportions of resource provision for the future);
- the interpolation method helps to formulate the overall goal, match goals and objectives, determine the duration of the planning period and intermediate targets, etc.);
 - statistical method allows using actual data, calculating average values when setting targets;
 - the equilibrium method allows to reconcile resource needs with available or possible reserves);

- mathematical modeling methods for building matrix models of relationships between activities, indicators and the structure of marketable products);
- factor method for determining the level of influence of individual factors that cause changes in performance indicators;
- regulatory and planning method for determining the effectiveness of measures based on progressive standards and norms;
- target method for coordinating targeted integrated programs and business planning, etc.

Modern tools for business planning for sustainable development are aimed at studying the economic, social and environmental systems of an enterprise according to certain parameters for the current period and in the future. One of the options is the strategic analysis toolkit, the positive value of which is the analysis of the enterprise's functioning under conditions of uncertainty [13, 14].

A comprehensive business planning mechanism should ensure an increase in the efficiency of the enterprise, in particular: a clear definition of the mission and goals (which determines the main direction of strategic development and ensures predictability of development in the context of sustainable development); in-depth analysis of the state of the external and internal environment and assessment of the degree of their impact on the enterprise's activities (which contributes to the formation of effective forms of interaction with the external environment and the establishment of relationships in the internal environment; and also allows to assess the strengths and weaknesses of the enterprise); development of a detailed strategic model of business development (which involves specifying development management indicators and formulating policies in key areas of activity); and development of forecast scenarios for the development of the enterprise, taking into account the principles of sustainable development [14].

We have developed a comprehensive business planning mechanism for an agrarian business entity, Agricultural limited liability company "SLAVUTYCH" (Kharkiv region). The introduction of this mechanism allows identifying problems, directions of changes in the economic and organizational structure, developing innovative solutions, and implementing a control system taking into account the state of the internal and external environment. This was made possible by using modern methods of evaluation and analysis, taking into account the specifics of business activities (production and sales orientation of the enterprise) and clearly defined areas of socio-economic and environmental development. Market trends in the development of agrarian entrepreneurship in general were also taken into account: continuous, targeted, adaptive and flexible changes, the presence of a relatively stable competitive environment, which is represented by an almost unchanged list of agricultural enterprises. The stability of the competitive environment, however, does not mean that there are no organizational changes in individual enterprises, cases of reorganization and even liquidation of their separate units. It is the proposed mechanism that allows for a more detailed and qualified approach to the search for investment, technological, innovative, managerial, economic and social reserves, and to ensure stable positions in the regional and national markets [4, 22]. The practical value of this mechanism lies in directing the strategy and development goals of an agricultural business entity towards the practical plane and using it to increase the efficiency of the enterprise. These are not just words that remain on paper or in electronic form; they orient the management system to specific actions in terms of economic, social and environmental components. The structure of the business planning mechanism demonstrates the rationality of the actions taken, the justified use of methods in accordance with strategic and operational goals and objectives [23].

Conclusions

Thus, in this article, we substantiate the theoretical and methodological foundations and practical recommendations for business planning of an enterprise in the context of sustainable development. The activity of an enterprise under conditions of risk uncertainty requires management of changes occurring under the influence of external and internal environment factors (macro- and microenvironment). In this case, the introduction of an effective business planning system, which includes an appropriate enterprise business planning mechanism, continues to be not only important for solving certain tasks, but also gains a higher level of relevance at the present stage. The prerequisites for introducing an effective business planning system are, first of all, the potential for transformational changes, the variability of strategic and operational changes, and the interdependence of the initial conditions of resource provision and performance indicators of an enterprise on the implementation of a business idea. The article investigates and identifies the features of business planning in the context of sustainable development, their impact on measures to overcome the negative impact of possible risks and the formation of possible scenarios for the development of entrepreneurial activity.

The development and substantiation of a business planning mechanism for a specific agrarian business entity (Agricultural limited liability company "SLAVUTYCH" (Kharkiv region)), taking into account the indicators of the internal environment and trends in the external environment (competitive environment, consumer market, etc.) allow us to conclude that it is appropriate to the conditions of activity and is important for the further development of the enterprise in the direction of implementing the chosen strategy of sustainable development. Thus, our proposed theoretical and methodological provisions for building a business planning system, the stages of its implementation in practice, as well as the structure of the mechanism, allow identifying problem areas in the enterprise's activities and proposing and justifying management decisions that allow adapting to changes, carrying out the necessary reorganization measures, introducing environmental technologies and resolving social issues.

Abstract

The purpose of the article is to substantiate an integrated approach to the process of business planning of entrepreneurial activity based on the use of practical experience in implementing the concept of sustainable development. To achieve this goal, the following tasks were solved: the most important components of the business planning process and its forms were identified; the methodology and tasks of business planning of entrepreneurial activity on the principles of sustainable development were studied; the stages of business planning and the structure of the business planning mechanism to ensure the effective development of entrepreneurial activity were investigated; practical recommendations for a particular enterprise were formulated in order to improve the efficiency of the business planning process of entrepreneurs.

The results of the study confirmed the importance of using business planning for effective management of the development of business entities. A thorough analysis of the key aspects of the integrated mechanism has made it possible to identify a number of effective principles of its functioning, including: objectivity, incentives, continuity, integrated system approach, priority, innovation, delegation, flexibility, communication and identification.

The mechanism of adaptation to changes is based on the following objectives: increasing the value of the enterprise; increasing the ability to generate stable profits and expand market share; prompt and flexible response to changes in market conditions; establishing effective interaction with stakeholders and authorities; fair distribution of responsibility; continuous improvement of productivity; ensuring high quality and safety of products/services; deep understanding of consumer needs and their satisfaction; continuous improvement. The functions of the business planning mechanism include minimizing the complexity of processes, motivating staff, forecasting, optimizing resources, controlling, coordinating and integrating.

The business planning methods used within this mechanism are a set of methods and techniques aimed at developing and substantiating effective management decisions for the successful operation and development of an enterprise. They include: extrapolation, interpolation, statistical, equilibrium, factor, regulatory and target methods.

The comprehensive business planning mechanism is designed to ensure the improvement of the company's performance by: clearly defining the mission and goals; analyzing the external and internal environment and assessing their impact on the company's activities; developing a strategic development model; forecasting development scenarios taking into account the principles of sustainable development.

The practical value of the proposed integrated business planning mechanism for Agricultural limited liability company "SLAVUTYCH" (Kharkiv region) is that it contributes to the formation of strategies and development goals, as well as their further implementation based on the interdependence of the elements of the enterprise structure. This, in turn, allows to effectively manage the factors of influence of the external and internal environment, maintain the stability of the enterprise and ensure its further development.

Thus, a comprehensive business planning mechanism allows to identify problematic aspects and factors of influence, as well as to substantiate ways to overcome them. This helps to accelerate adaptation to changes, improve communication and cooperation between all levels of management, increase labor productivity and ensure a quick reorientation of the company development.

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