

Principles of Sustainable Development of the Enterprise: Regional Aspect

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Abstract: The processes of globalization have significantly intensified the growth of uncertainty in the external environment and increased the risks of loss of stability of the economy of the country, region, enterprise. The concept of "sustainable development", defined by the UN General Assembly, is still being researched and detailed taking into account the new processes of digitalization and innovatization. Sustainable development programs exist in almost every region of any country. For the economy of the region, sustainable development is always in demand, since the region is always a territory, a certain natural environment, regional resources; maintaining the sustainable development of the regional economy allows maintaining regional "health" (environmental, social, economic). The sustainable development of the regional economy is determined by the sustainable development of each regional enterprise, which is why it is so important to study the processes and principles of sustainable development of the enterprise. In the article, based on the fractal approach (the characteristics of the sustainable development of the region are determined by the characteristics of the sustainable development of regional enterprises), it is proved that the sustainable development of the regional economy is determined by the sustainable development of economic entities in the territory of presence (regional enterprises). A comparative analysis of the principles of sustainable development of the enterprise is carried out, it is revealed that the principles are differentiated into general (classical, inherent in any organized process) and specific (inherent in sustainable development). The author's set of principles of sustainable development of the enterprise is proposed, including general principles (Target orientation, Consistency, Complexity, Scientific validity, Modelability, Relevance, Multivariance, Comparability, Measurability, Digitalization, Innovation; the last two as principles of sustainable development of the enterprise are declared for the first time) and specific (characterizing environmental, social and economic development). The concretization of the implementation of the principles of sustainable development of the enterprise is proposed, taking into account the regional aspect - the implementation of regional development programs, which presupposes the coordination and compliance of the principles of sustainable development of the enterprise with the goals and objectives of sustainable development of the region.

1 INTRODUCTION

Globalization, the expansion of markets, contacts, the "disappearance" of borders, and the subsequent "interpenetration" of regions and countries have led to a significant increase in the risks of loss of sustainable development of countries, regions, enterprises. The increased instability of the external

environment led to a decrease in interest in sustainable investments (Beattie, 2023) and the need to develop sustainable development programs and form a new profession – sustainable development managers (Chhabra, 2022). The content of the concept of "sustainable development" was formalized by the UN General Assembly (Gus'kova, 2021) and is interpreted as safe for future development -

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environmental, social and economic development (in this sequence, essentially defining the "hierarchy" of the components of sustainable development (Viles, Kalemkerian, Arturo, Garza-Reyes, Javier Santos, 2023). Although many scientists "expand" the interpretation of the concept of "sustainable development", offering their own definitions; i.e., there is no generally accepted and generally recognized content of the concept of "sustainable development" yet.

Sustainable development programs are now available in all countries, almost all regions and enterprises. The region is the most important element of any country's economy: natural, industrial, and labor resources are concentrated here. The stability of the economy and the region is more often understood as the ability of the regional economy to maintain equilibrium, to function and develop stably and for a long time (this definition is proposed (Porohin, Porohina, Soina-Kutishcheva, Baryl'nikov, 2014). However, it should be taken into account that for different regions the content of the concept of "sustainable development" will "require clarification, for example, for regions with enterprises of narrow specialization" (Zaharova, Bahova, 2020; Ferova, Lobkova, Tanenkova, Kozlova, 2019), the risk of loss of stability is very high.

The research notes that complementarity and "cohesion" of territorial assets is important for the sustainable development of the region's economy and the formation of the so-called territorial capital (Fratesi, Perucca, 2019; Huggins, Thompson, 2015). This suggests that the sustainable development of the region's economy is determined by the sustainable development of economic entities in the territory of presence. Therefore, a detailed and careful study of the sustainable development of the enterprise (organizations) is necessary, since the economy of the enterprise as a fractal reflects all the characteristics of the aggregate of enterprises of organizations in the region. Indeed, many enterprises have already included sustainable development indicators in their public reports (Bae, Richard, 2010), based on the generalization of business practices and the identification of resource and institutional factors (Bansal, 2005). The theory of firm stability is also developing, production (production enterprise) is considered as part of the cenosis (community of organisms) (Ansari, 2018). The content of the concept of "sustainable development of the enterprise", defined by GOST R54598.1-2015 "Management of sustainable development" (Kolobov, 2020) in its meaning does not differ from the stated: safe development based on environmental, social and

economic development. But there are studies that treat the sustainable development of an enterprise as a necessary condition or as a necessary achievement of goals (Zinger, 2014). Thus, the definition of "sustainable development" of any object (country, region, enterprise) seems to be known, but requires clarification. The fractal approach can be used to assess and study the sustainable development of an enterprise as an element of the regional economy.

The study of any concept should be based on principles. Studying various definitions of the concept of "sustainable development" of an enterprise (Aroshidze, 2021), it is important that in the last decade the priorities of sustainable development have changed: it is now interpreted not so much as an ability, but as an attribute, therefore, the principles of sustainable development are also being adjusted towards the formation of the characteristics of the enterprise.

Most often, the principles of financial stability of an enterprise are considered (Grebennikov, 2021; Klement'ev, 2010): both classical principles (scientific, systematic, complex and others) and special ones (formation of reserves, emergency funds, elimination of losses and others). There are also studies of the principles of sustainable development of the enterprise: philosophical - the art of managing environmental, social and economic development (Chhabra, 2022); eleven principles of sustainable development are proposed (Kolobov, 2020): from general (value, strategy and others) to special (for example, business system infrastructure). The principles of sustainable production development are also interesting (Viles, Kalemkerian, Arturo, Garza-Reyes, Javier Santos, 2023; Vesela, Ellenbecker, 2001), defined on the basis of the concept of sustainable production, defined by the Lowell Center for Sustainable Production at the University of Massachusetts at Lowell, such as workplace safety, product and packaging safety, employee well-being and other principles. The analysis of the principles of sustainable development of the enterprise showed that there are no generally accepted, generally recognized principles yet, there are proposed by different scientists. But the relevance of substantiating the principles of sustainable development of the enterprise is undeniable – it is on their basis that it will be possible to form sustainable development programs (specific actions and activities). Since all enterprises, and especially production ones, are enterprises of territorial presence, it is important to coordinate the principles of sustainable development of the enterprise with the programs of sustainable development of the region, a

certain specification of the principles taking into account the goals, objectives and opportunities of the regional economy.

The purpose of the study: to identify the regional aspect of the principles of sustainable development of the enterprise. Tasks: to substantiate the necessity and importance of research and evaluation of the achieved level of sustainable development of the enterprise as the main element of the regional economy, using a fractal approach; to conduct a comparative analysis of the principles of sustainable development of the enterprise proposed by scientists; to develop and propose an author's set of principles of sustainable development of the enterprise; to determine the regional aspect of the implementation of the principles of sustainable development of the enterprise.

The object and subject of the study. Enterprises located on a certain territory in the region are identified as the object of research. The subject of this study is the processes associated with the manifestation of the regional aspect of the implementation of the principles of sustainable development of the enterprise.

2 RESEARCH METHODOLOGY

In the course of the research, the basic provisions of the theory of the economy of the region, the concept of sustainable development, the theory of enterprise economics, the scientific foundations of management set out in the works of famous Russian and foreign scientists, methods of statistical observation, principles and methods of managing the sustainable development of the economy of the region and the enterprise were used. All this made it possible to ensure the validity of the results and conclusions.

Study Results. The article presents new scientific results:

The article presents new scientific results:

- it is determined and justified that the sustainable development of the regional economy is ensured by the sustainable development of enterprises operating in the region (regional enterprises) on the basis of a fractal approach, assuming that the characteristics of a separate regional enterprise can form the characteristics of the sustainable development of the region;

-a comparative analysis of the principles of sustainable development of the enterprise proposed by different scientists has been carried out;

- the author's set of principles of sustainable development of the enterprise has been developed and

proposed, including general principles (Target orientation, Consistency, Complexity, Scientific validity, Modelability, Relevance, Multivariance, Comparability, Measurability, Digitalization, Innovation; the last two as principles of sustainable development of the enterprise are declared for the first time) and specific (characterizing ecological, social and ecological development);

- the regional aspect is revealed – specific features of the manifestation of the principles of sustainable development of the enterprise in the context of sustainable development of the regional economy.

3 RESULT DISCUSSION

3.1 Sustainable Development of the Regional Economy and Regional Enterprises

The processes of globalization have intensified the growth of uncertainty in the external environment, led to an increase in the risk of loss of stability of the economy of the country, region, individual enterprise. Data from the US Forum for Sustainable and Responsible Investments (US SIF) indicate an increase in the instability of the business environment (in the period from 2020 to 2022, assets in sustainable investments fell from \$17.1 trillion to \$8.4 trillion, that is, by 51% (Beattie, 2023) and the need to develop special economic policies aimed specifically at achieving and maintaining the sustainable development of the economies of countries, regions, and enterprises. Accordingly, the need to assess and manage the sustainability of economic development has been formed. The paper (Chhabra, 2022) notes that environmental protection and sustainability have recently come to the forefront of economic and political discussions, a profession has appeared - managers for sustainable development.

The theme of sustainable development arose at the end of the 60s of the 20th century in the scientific circles of the Club of Rome, it was further developed by scientists and business practitioners and by 2015 it was "formalized" at the 70th UN General Assembly within the framework of the Summit on Sustainable Development (Gus'kova, 2021). The concept of sustainable development has been defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development (WCED), 1987 (Viles, Kalemkerian, Arturo, Garza-

Reyes, Javier Santos, 2023). Sustainable development presupposes ecological, social and economic development, sometimes industrial and technological sustainable development are singled out. The idea of sustainable development is included in all economic development programs of countries and regions. Sustainable development is particularly important for the regional economy, since enterprises of various industry affiliation and, accordingly, of different economic "nature" with production, technological, features, and different consumers (production business or consumption) are usually represented on the territory. There are programs for the sustainable development of territories and individual regions in all countries. It should be noted that the management system for the sustainable development of the region always relies on the capabilities and resources of individual enterprises, on their sustainable development. Within the framework of the region – regional management, it is necessary to constantly monitor sustainable development, develop measures to support sustainable development.

The region is (in accordance with the "Basic Provisions of Regional Policy in the Russian Federation"), it is the most important element of the national economy, a part of the territory that has certain common natural, socio-economic, national-cultural and other resources. The region, indeed, should be considered as a multilevel structure with internal dynamics; and the stability of the region (sustainable development) should be understood as the ability of the regional economy to maintain balance, function and develop steadily and for a long time (this definition was proposed (Porohin, Porohina, Soina-Kutishcheva, Baryl'nikov, 2014) based on the analysis of the interpretation of the concept of "sustainable development" by more than 10 authors). For the sustainable development of the region, quantitative and qualitative changes in the system itself are necessary, but while maintaining certain properties and characteristics.

It should be agreed with (Zaharova, Bahova, 2020; Ferova, Lobkova, Tanenkova, Kozlova, 2019) that the problem of sustainable development of territories is especially important for regions with a narrow industry specialization (the presence of enterprises in one industry or interconnected industries on the territory implies a high risk of loss of sustainability of development).

Sustainable development is important for the economy of the region and for the formation of the so-called territorial capital; in (Fratesi, Perucca, 2019) the medium- and long-term relations between

the territorial capital of the EU regions are analyzed and the importance of "complementarity" and the need for "cohesion" between different territorial assets of the regions is revealed. In essence, the sustainable development of the regional economy is determined by the sustainable development of economic entities in the territory of presence, since a separate enterprise is essentially a fractal (a set with the property of self-similarity). In (Huggins, Thompson, 2015), it was revealed that endogenous models of economic growth – sources of regional economic development rely on the production and dissemination of knowledge, including within the region, between individual enterprises.

In (Bae, Richard, 2010), business methods based on the triple principle (environmental, economic and social spheres) were investigated and it was revealed that more and more companies in the manufacturing industry measure and disclose various indicators of sustainable business based on the triple result, therefore, since 2003 they have introduced sustainable business methods, firms in the manufacturing industry have integrated concepts of sustainable business practices in their decision-making process. The paper (Bansal, 2005) revealed the importance of organizational dominance in the sustainable development of the enterprise, as well as the influence of resource and institutional factors (based on the analysis of the economic practices of Canadian firms in the oil and gas, mining and forestry industries).

According to (Ansari, 2018), the theory of firm sustainability has been developed over the past ten years and has contributed to the formation of a new view of production as a cenosis (from Greek, koinos general, any community of organisms). Thus, considering the sustainable development of an enterprise separately, it is necessary to take into account its "place" in the cenosis, economic, industrial relationships between enterprises in the region, which will undoubtedly ensure, including proactive management of financial stability, maintaining the necessary liquidity and preventing bankruptcies.

The sustainable development of an individual enterprise in the region should be considered taking into account many and diverse factors.

To date, there are several approaches to the definition of the concept of "sustainable enterprise development"; in (Kolobov, 2020) it is proposed to rely on GOST R54598.1-2015 "Management of sustainable development", where "sustainable development" is interpreted as development that meets today's needs and does not threaten the

possibilities of meeting the needs of future generations (classical interpretation of sustainable development). In (Zinger, 2014), the concept of "sustainable development of an enterprise" is considered from the point of view of two approaches: the first characterizes sustainable development as the state of an enterprise in relation to other objects of the external environment; the second approach defines sustainable development as the achievement of certain goals of the functioning of the enterprise.

Thus, the concept of "sustainable development" of both a country and a region (territory) and a separate economic entity (enterprise) is in demand by economic practice, but has not yet received a generally accepted interpretation, which complicates the procedure for assessing the achieved level of sustainable development. The fractal approach to the concept under study assumes that the sustainable development of the region is determined by the sustainability of the development of enterprises in the region. In our opinion, considering the content of the concept of "sustainable development" it is necessary to rely on certain principles.

3.2 Principles of Sustainable Development of the Enterprise

The principle, as the basic, starting point of any theory, doctrine, science, postulate, statement, on the basis of which scientific theories and laws, legal documents are created. Usually, the formation of the theory of any science is based on a number of principles.

In the work (Aroshidze, 2021), a change in priorities in the understanding of sustainable development has been revealed over the past ten years: previously, the sustainable development of an enterprise was interpreted as an ability (the ability to perform some action), now as a property (an attribute of an object, a feature, a distinctive feature). Accordingly, there was an "adjustment" of the principles of sustainable development of the enterprise, a shift in the content of the principles in the direction of the characteristics of the object (enterprise).

Let's consider the principles of sustainable enterprise development proposed by various scientists. Most often, when investigating the sustainable development of an enterprise, they talk only about the financial stability of the enterprise (i.e., only about the sustainable implementation of the financial function). The principles of financial stability of the enterprise are more "in demand" and are more often discussed. These include: the principle

of eliminating losses (managing costs), the principle of an airbag (forming reserves), the principle of return on investment (maintaining efficiency), the principle of compliance (maintaining a balance of operational and strategic needs), the principle of balancing risks (forming and managing a "portfolio" of risks). In (Grebennikov, 2021), considering the principles of financial sustainable development of the enterprise, he defines the main ones: target orientation, consistency, complexity; these principles can also be recognized as the principles of sustainable development of the enterprise. In (Klement'ev, 2010) it is proposed to use general (scientific validity, consistency, modelability, relevance, multivariance, comparability, measurability) and specific principles of financial stability of the enterprise: compliance of resource potential (accounting of resource potential is the basis of activity management), intellectualization of resource potential (intellectual development of an organization's potential), orientation to consumer needs, monitoring of environmental parameters indicators, flexibility of business processes and management systems, innovativeness of organizations, clustering and virtualization of organizations, proactive investment and innovation activity. The listed principles of sustainable development, stated as the principles of sustainable financial development of the enterprise, can essentially be attributed to the sustainable development of the enterprise, without reference to the functional direction (financial). It should be noted that the stated general principles of sustainable management are classical principles of management and can be used as the basis for various economic concepts, only an "author's", applied explanation of the principles is needed. The stated specific principles should also be attributed to the classical principles of management, but probably updated in accordance with the problems and demands of the present time; to a certain extent, these principles reflect the essence of sustainable development, concentrated as a set of three pillars (environmental, social and economic development).

Some scientists study the principles of sustainable development of the enterprise; in (Chhabra, 2022) the principles of sustainable development management (sustainability) are noted: sustainable development should be aimed at productive analysis and implementation of the most effective policies and strategies, sustainable development should combine the science and art of management and environmental policy, sustainable development should ensure the use of natural resources without depleting them and allowing them to be restored for further needs. In

(Kolobov, 2020), he proposes eleven principles of sustainable development of the enterprise's business system: values, strategy, goal-setting, engagement, organizational structure, customer orientation, accounting system, labor safety, business system infrastructure, the role of the CEO, the configuration of the business system; the author proposes as a matrix of sustainable development of an industrial enterprise, representing a comparison principles and methods of their implementation. All of these principles are really important for assessing and managing the sustainable development of an enterprise, but they require concretization, clear formulation and logical connection with sustainable development.

Of interest are two studies of the principles of sustainable production development (that's right - Principles of sustainable production), i.e. we are talking about manufacturing enterprises. The paper (Vesela, Ellenbecker, 2001) describes nine principles of sustainable production based on the concept of sustainable production defined by the Lowell Center for Sustainable Production at the University of Massachusetts at Lowell: product and packaging safety, waste and by-products reduction, energy savings, environmental impact is reduced, workplaces are safe, management is constantly being improved, the use of the potential of employees, ensuring well-being employees, social equality and justice. In (Viles, Kalemkerian, Arturo, Garza-Reyes, Javier Santos, 2023), they proposed their eleven principles of sustainable production, which include: designing a closed-cycle economy, saving resources, rational waste management, employee well-being, commitment to the principles of sustainable development, employee support, optimization of sustainable processes and technologies.

Having conducted a brief overview of the principles of sustainable development of the enterprise, we will propose an author's set of principles, stipulating at once that the proposed list of principles can be expanded. In this publication, the

authors highlight only the basic principles in order to determine the corresponding relationship between the principles of sustainable development of the enterprise and the region. We propose to consider two groups of principles as the principles of sustainable development of the enterprise: general (such as Target orientation, Consistency, Complexity, and others) and special (characterizing environmental, social and economic development). All the principles are listed in detail in the table.

The general principles of sustainable development do not need comments, they are well-known and generally recognized, but the general principles include new principles of Digitalization and Innovation. Despite the fact that digitalization has already penetrated into all spheres of activity, it is considered as a principle of sustainable development for the first time. Digitalization involves the introduction and use of digital technologies (cloud computing, artificial intelligence, 3D printing or mobile computing, etc.), the unique properties of digital technologies create digital opportunities, but also create new "digital" problems. Much has also been said about innovation, but this property is rarely considered as a principle of sustainable development. Both digitalization and innovation, as basic principles, are the mainstays for environmental, social and economic development.

3.3 Principles of Sustainable Development of the Enterprise: Regional Aspect

The principles of sustainable development of the enterprise as an object of the regional economy should be consistent with the goals and objectives of sustainable development of the region. The table shows the specification of the implementation of the principles of sustainable development of the enterprise, taking into account the implementation of regional development programs.

Table 1: Implementation of the principles of sustainable development of the enterprise: regional aspect.

General, basic principles of sustainable development of the enterprise: Target orientation, Consistency, Complexity, Scientific Validity, Modelability, Relevance, Multivariate, Comparability, Measurability, Digitalization, Innovation		
	Implementation of the principles of sustainable development: level - enterprise	Implementation of the principles of sustainable development: level - region
Environmental development		
Monitoring of environmental parameters indicators	Constant monitoring of the environmental performance of the enterprise, assessment of the environmental impact of the enterprise on the environment	Constant monitoring of the environmental performance of competing enterprises and consumers of products, monitoring the

		contribution of each enterprise to the ecology of the region
Formation and implementation of environmental policy	Products, packaging, production must be safe, waste is reduced, organization of the circular production process	Participation of each enterprise in the formation of the environmental policy of the region, in the formation of a circular regional policy, production safety for the region
Ensuring the use of natural resources	Optimal use of natural resources, maximum extraction of useful substances, Organization of disposal of existing waste	Conservation of nature and the environment in the region, control over the use of natural resources
Social development		
Customer orientation, client orientation	Production target - improvement of products and packaging - customer satisfaction	Taking into account the needs of consumers of the region (residents and enterprises), the formation of a healthy regional market of products
Occupational safety, optimal and safe organization of workplaces	Organization of workers' labor, contributing to high labor productivity and preservation of workers' health	The organization of workplaces at the enterprise must comply with safety requirements (at least orientation to regional standards)
The well-being of all employees	Organization of timely and appropriate remuneration of employees, organization of social security (formation of the social infrastructure of the enterprise)	Organization of timely and appropriate remuneration (orientation to regional standards and at least the average level in the region) in order to maintain social balance in the region, participation in solving social programs in the region
Economic development		
Matching the resource potential	Assessment and management of the resource potential of the enterprise (fixed assets, working capital, labor resources)	Accounting for the resource potential of the region (provision of equipment, raw materials, materials, labor resources)
Return on investment	Cost-effective work, constant monitoring of the economic efficiency of activities	Maintenance of effective, profitable activities, participation of the enterprise with finance (profit) in the development programs of the region
Formation of reserves	Formation of financial reserves at the enterprise, control and maintenance of liquidity indicators	Formation of financial reserves at the enterprise, control of the financial condition of the enterprise in order to prevent the bankruptcy of the enterprise and burden the economy of the region with possible social problems

Thus, the principles of sustainable development of the enterprise should correspond to the principles of sustainable development of the region, then the sustainable development of the economy of the region will be determined by the sustainability of the development of regional enterprises.

4 CONCLUSIONS

It is proved that the sustainable development of the regional economy is determined by the sustainable development of economic entities in the territory of presence (regional enterprises), based on the fractal approach, assuming that the characteristics of the sustainable development of the region are determined by the characteristics of the sustainable development of regional enterprises.

A comparative analysis of the principles of sustainable development of the enterprise was carried out, it was revealed that the principles are differentiated into general (classical, inherent in any

organized process) and specific (inherent in sustainable development).

The author's set of principles of sustainable development of the enterprise is proposed, including general principles (Target orientation, Consistency, Complexity, Scientific validity, Modelability, Relevance, Multivariance, Comparability, Measurability, Digitalization, Innovation; the last two as principles of sustainable development of the enterprise are declared for the first time) and specific (characterizing ecological, social and ecological development).

The concretization of the implementation of the principles of sustainable development of the enterprise is proposed, taking into account the regional aspect - the implementation of regional development programs, which presupposes the coordination and compliance of the principles of sustainable development of the enterprise with the goals and objectives of sustainable development of the region.

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