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COMPREHENSIVE ASSESSMENT OF SUSTAINABLE DEVELOPMENT OF ENTREPRENEURIAL STRUCTURES IN FOREIGN ECONOMIC ACTIVITY

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Annotation. **Introduction.** The tightening of geo-economic risks, the transformation of international economic relations, and the high dynamism of the external environment objectively raise the requirements for the quality of sustainable development management of entrepreneurial structures in the field of foreign economic activity (FEA). Existing assessment methods focus primarily on financial and economic indicators, which does not provide a comprehensive diagnosis of the sustainability of FEA entities.

Methods. The methodological basis comprises systemic, comparative, and structural-logical analysis, the indicative approach, methods of strategic analysis and risk management, and expert methods.

Results. Five conceptual approaches to understanding sustainable development have been systematized (ecological-systemic, anthropocentric, the triune concept, cluster, and corporate sustainability); the expediency of applying the concept of corporate sustainability at the micro level has been substantiated. A systematization of indicators by functional areas has been proposed, taking into account the specifics of FEA. A diagnostic toolkit for comprehensive assessment has been developed, comprising seven interrelated blocks (economic, organizational-managerial, personnel, innovative-technological, foreign economic, resilience to external institutional risks, and socio-ecological) and a four-level architecture for forming an integrated assessment.

Discussion. Directions for using the assessment results in the strategic management system at the strategic, tactical, and operational levels have been identified, ensuring continuous monitoring, timely adaptation, and increased competitiveness of entrepreneurial structures under conditions of high uncertainty in the external environment.

Keywords: sustainable development, entrepreneurial structures, foreign economic activity, comprehensive assessment, diagnostic framework, indicative approach, strategic management, institutional risks, adaptability, competitiveness.

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КОМПЛЕКСНАЯ ОЦЕНКА УСТОЙЧИВОГО РАЗВИТИЯ ПРЕДПРИНИМАТЕЛЬСКИХ СТРУКТУР В СФЕРЕ ВЭД

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Аннотация. **Введение.** Ужесточение геоэкономических рисков, трансформация международных хозяйственных связей и высокая динамичность внешней среды объективно повышают требования к качеству управления устойчивым развитием предпринимательских структур в сфере внешнеэкономической деятельности (ВЭД). Существующие методики оценки ориентированы преимущественно на финансово-экономические показатели, что не обеспечивает комплексной диагностики устойчивости субъектов ВЭД.

Методы. Методологическую основу составили системный, сравнительный и структурно-логический анализ, индикативный подход, методы стратегического анализа и риск-менеджмента, экспертные методы.

Результаты. Систематизированы пять концептуальных подходов к пониманию устойчивого развития (эколого-системный, антропоцентрический, триединая концепция, кластерный, корпоративной устойчивости); обоснована целесообразность применения концепции корпоративной устойчивости для микроуровня. Предложена систематизация показателей по функциональным направлениям с учётом специфики ВЭД. Разработан диагностический инструментарий комплексной оценки, включающий семь взаимосвязанных блоков (экономический, организационно-управленческий, кадровый, инновационно-технологический, внешнеэкономический, устойчивость к внешним институциональным рискам, социально-экологический) и четырёхуровневую архитектуру формирования интегральной оценки.

Обсуждение. Определены направления использования результатов оценки в системе стратегического управления на стратегическом, тактическом и операционном уровнях, обеспечивающие непрерывный мониторинг, своевременную адаптацию и повышение конкурентоспособности предпринимательских структур в условиях высокой неопределённости внешней среды.

Ключевые слова: устойчивое развитие, предпринимательские структуры, внешнеэкономическая деятельность, комплексная оценка, диагностический инструментарий, индикативный подход, стратегическое управление, институциональные риски, адаптивность, конкурентоспособность.

Информация о финансировании: исследование выполнено в рамках фундаментальной научно-исследовательской работы «Совершенствование системы управления социально-экономической безопасностью Российской Федерации», регистрационный номер НИОКТР 1025031800147-8-5.2.1-5.2.1 и государственного задания РАНХиГС.

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Introduction

The current operating conditions of business structures are characterized by high dynamism in the external environment, complex geopolitical transformation, restructuring of global value chains, digitalization of business processes, and increased geo economic uncertainty. For entities engaged in foreign economic activity (FEA), these changes are accompanied by an increase in sanctions related, logistical, financial, institutional, and technological risks, which objectively raises the requirements for the quality of sustainable development management. Under these conditions, the stability of business structures is determined not only by the results of their financial and economic activities but also by their ability to adapt in a timely manner to changes in the external environment, to ensure the continuity of foreign economic processes, and to effectively utilize internal potential while maintaining competitive advantages in the long term.

Management practice shows that existing approaches to assessing sustainability are primarily focused on analyzing individual aspects of a company's activities, primarily financial and economic indicators. At the same time, the sustainable development of business entities engaged in foreign economic activity is shaped by a complex of interrelated factors (economic, organizational, innovative, personnel related, institutional, logistical, and

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foreign trade related). At the same time, their fragmented assessment does not provide a comprehensive understanding of the state and development prospects of business structures, which reduces the validity of the management decisions made and requires further development of a system of indicators that would allow taking into account the influence of external economic factors, integrating indicative methods and tools of strategic analysis, as well as risk assessment, into a unified diagnostic management system.

In this regard, a scientific task arises: to substantiate a comprehensive approach to assessing the sustainable development of business structures, which would ensure the provision of objective information about the state of the management object, the identification of factors limiting stability, the assessment of the level of adaptability to changes in the external environment, and the determination of priority areas for strategic development.

The purpose and objectives of the study

The aim of the article is to substantiate a comprehensive approach to assessing the sustainable development of business structures in the field of foreign economic activity based on the integration of indicative methods, risk management, and strategic analysis tools.

Research objectives:

to systematize the existing approaches to assessing the sustainable development of business structures;

summarize the indicators for assessing the stability of business structures, taking into account the specifics of foreign economic activity;

develop diagnostic tools for a comprehensive assessment of the sustainable development of business structures;

determine the directions for using the assessment results in the system of strategic management of sustainable development.

Research methods

The methodological basis of the study consisted of general scientific and special methods of scientific cognition. A systematic approach was used to study the sustainable development of entrepreneurial structures as a complex management object and to identify the interrelationships between its key components. Methods of analysis and synthesis were applied to systematize scientific approaches to assessing sustainable development and to generalize the existing methodological toolkit. A comparative analysis made it possible to identify the features of applying domestic and foreign approaches to assessing the sustainability of entrepreneurial structures in the field of foreign economic activity. The classification method was used to group factors and indicators of sustainability according to the main functional areas. The structural-logical modeling method was applied in the development of diagnostic tools for a comprehensive assessment of the sustainable development of business structures. The indicative approach was used to form a system of key indicators for assessing sustainability; strategic analysis methods were used to determine strategic development priorities; and risk management tools were used to identify and assess risk factors that affect the sustainability of foreign economic activity. The comprehensive application of these methods ensured the scientific validity of the proposed approach to assessing the sustainable development of business structures and the possibility of using it in the strategic management system.

The results of the study and their discussion

An analysis of the scientific literature shows that modern economic science has developed a wide range of approaches to understanding and assessing the sustainable development of business structures [Project approach to 1]. Despite the diversity of interpretations [Kuleshov, Kamchatov, 2, 3], most of them focus on certain aspects of sustainability, which leads to fragmented assessments and makes it difficult to compare them. Systematizing the existing approaches makes it possible to identify five main theoretical constructs, each of which focuses on different aspects of this multifaceted phenomenon (Fig. 1).

Let's examine each approach, highlighting its essence, the tools used for assessment, and the limitations of its application for business entities engaged in foreign trade.

The ecological-systemic approach focuses on environmental conservation and views sustainable development through the lens of biospheric constraints. Within this framework, environmental protection activities are recognized as the main element of ensuring development, and the key tool for assessing them is the index of adjusted net savings, calculated as the difference between the accumulation of fixed capital and investments in resource extraction, on the one hand, and the costs of restoring natural resources, compensating for environmental damage, and developing human capital, on the other. However, despite the possibility of quantitatively assessing the environmental component, the eco-systemic approach is difficult to calculate due to the need to assess damage and the complexity of adapting it to the micro-level of business structures.

The anthropocentric approach is based on the priority of meeting human needs, viewing scientific and technological progress as a key factor in ensuring sustainable development. Within this framework, it is assumed that innovations, technological modernization, and increased efficiency in resource use can reduce the dependence

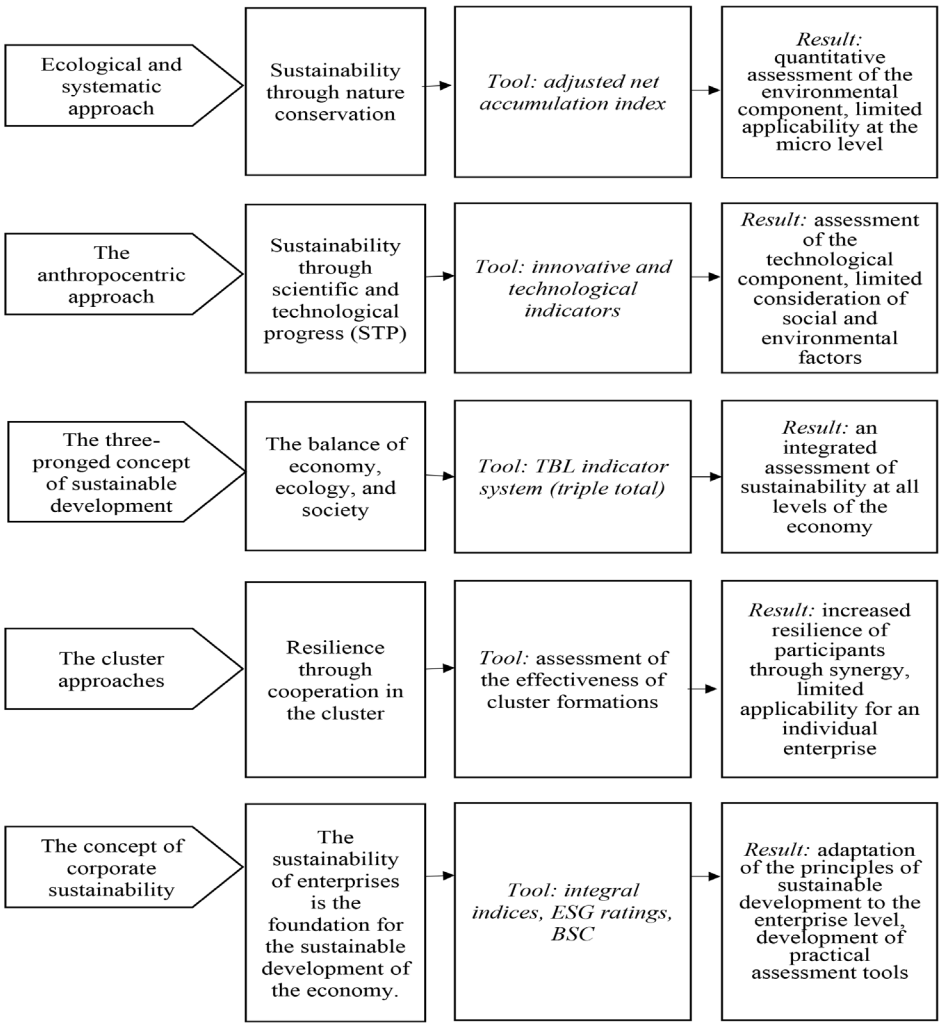

Figure 1. Systematization of approaches to assessing the sustainable development of business structures [compiled by the author]
Рисунок 1. Систематизация подходов к оценке устойчивого развития бизнес-структур [составлено автором]

of economic development on the scarcity of certain types of natural resources. The main focus is on innovative potential, technological development, and the ability of business structures to adapt to changes in the external environment. At the same time, the focus primarily on technological and economic aspects leads to an insufficient consideration of social, environmental, and institutional factors, which limits the possibilities for applying this approach to a comprehensive assessment of the sustainable development of business structures engaged in foreign trade.

The triune concept of sustainable development is based on the principle of interdependence of three main aspects of development (ecology, economy, and social sphere). According to this approach, sustainable development is achieved through a balanced consideration of economic, social, and environmental interests, which are viewed as complementary elements of a single system. Sustainability is assessed based on a set of quantitative and qualitative indicators used at various levels of governance (national, sectoral, and the level of business structures). This approach is one of the most comprehensive and is widely used in international practice, including ESG assessment systems and non-financial reporting, as it allows for the formation of an integrated characterization of sustainable development. At the same time, its practical application is associated with the need to process a significant amount of heterogeneous information, which requires adapting the indicator system to the industry specifics and the peculiarities of foreign trade operations.

The cluster approach views sustainable development as the result of effective interaction among participants in territorially and functionally interconnected business structures united into clusters. It is assumed that cooperation, knowledge exchange, shared use of resources, and the development of production and logistics links contribute to increasing the resilience of both individual participants and the cluster system as a whole. This approach is most effective for assessing resilience at the regional and sectoral levels; however, its application to an individual

business structure is limited, as it depends on the level of development of cooperative links, the institutional environment, and the efficiency of the cluster's operation.

The concept of corporate sustainability views sustainable development through the lens of the sustainable functioning and long-term development of individual business structures. Unlike macro-oriented concepts, this approach shifts the focus to the micro level, considering the sustainability of an enterprise as the foundation for the sustainable development of the economy as a whole. The concept involves a comprehensive assessment of the economic, organizational, social, environmental, and managerial aspects of a company's activities, which makes it possible to take into account the specifics of its operation and the particularities of carrying out foreign economic activity. The practical value of this approach lies in the possibility of developing diagnostic tools and scientifically grounded management decisions aimed at increasing the resilience, adaptability, and competitiveness of business structures in conditions of high environmental dynamism.

The systematization of conceptual approaches has shown that each of them reflects certain aspects of the sustainable development of business structures, but does not provide a comprehensive assessment of their functioning in the context of foreign economic activity. This is due to the fact that the existing approaches are focused either on individual components of sustainability (economic, environmental, social) or on a specific level of management (macro-, meso-, micro-level), whereas foreign economic activity is shaped by a combination of interrelated internal and external factors. In this regard, it is necessary to consider a unified system of indicators for assessing the sustainable development of business structures, which would allow taking into account the specifics of foreign economic activity. Such a system should provide comprehensive diagnostics of the state of the enterprise, reflect the level of its adaptability to changes in the external environment, take into account the impact of external economic risks, logistical and institutional factors, and create an information basis for making strategic management decisions. To this end, it seems advisable to systematize the existing indicators for assessing the sustainability of business structures, identify their analytical capabilities and limitations, and justify the composition of indicators that best reflect the specifics of the functioning of subjects of foreign economic activity (Table 1).

Table 1. Systematization of indicators for assessing the sustainable development of business structures, taking into account the specifics of foreign economic activity [compiled by the author]
Таблица 1. Систематизация показателей для оценки устойчивого развития бизнес-структур с учётом специфики внешнеэкономической деятельности [составлено автором]

Indicators	Characteristic	Taking into account the specifics of foreign economic activity	Limitations
Economic			
Profitability, liquidity, financial stability, business activity	Financial stability	Partly	They do not reflect external risks
Production and operational			
Capacity utilization, productivity, innovation activity	Operational efficiency	Partly	They do not take into account the external environment
Foreign economic relations			
Export revenue, market diversification, import dependence, logistical resilience	Stability of foreign economic activity	Completely	Special data is needed
Organizational and managerial			
Management quality, digitalization, adaptability, risk management	Adaptability	Completely	The difficulty of quantification
Personnel			
Qualification, turnover, training, engagement	Personnel sustainability	Partly	A significant proportion of qualitative assessments
Innovative and technological			
R&D, digital maturity, technological renewal	Innovative potential	Completely	High variability of industries
Socio-ecological			
Environmental indicators, social responsibility, corporate governance	Long-term sustainability	Completely	insufficient adaptation to foreign economic activity

The systematization of indicators for assessing the sustainable development of business structures shows that the existing methodological approaches are primarily focused on analyzing individual aspects of a company's activities and do not provide for a comprehensive consideration of the factors that determine the sustainability of entities engaged in foreign economic activity. Financial and economic indicators are the most developed, while the organizational, managerial, logistical, institutional, innovative, and foreign economic characteristics that determine the ability of business structures to adapt to changes in the external environment are presented in a fragmented manner and are not integrated into a unified assessment system.

The results obtained allow us to conclude that it is necessary to develop a comprehensive diagnostic toolkit based on the integration of economic, organizational, human resources, innovation, logistics, and foreign economic indicators with methods of strategic analysis and risk management. This will not only ensure an objective assessment of the current level of sustainable development of business structures but will also make it possible to identify factors limiting their development, determine reserves for increasing adaptability, and substantiate priority areas of strategic management.

In this regard, the next stage involves developing diagnostic tools for a comprehensive assessment of the sustainable development of business structures in the field of foreign economic activity, which will provide an integrated assessment of the level of sustainability, identify critical areas of operation, and offer information support for making management decisions in conditions of high environmental dynamism.

Since the effectiveness of managing the sustainable development of business entities in the field of foreign economic activity largely depends on the quality of the information and analytical support for the decision-making process, diagnostic tools must perform not only an evaluative but also a prognostic function. This makes it possible to ensure the timely identification of factors limiting stability, to determine the level of the enterprise's adaptability to changes in the external environment, and to substantiate the directions of strategic development.

Unlike existing methods, which are primarily focused on assessing a company's financial condition or individual components of its stability, the proposed diagnostic toolkit is based on the integration of an indicator-based approach, strategic analysis methods, and risk management. This makes it possible to take into account the influence of both internal factors affecting the operation of business structures and the specifics of foreign economic activity — including the high level of uncertainty in the external environment, changes in logistics routes, currency risks, sanctions restrictions, and the transformation of international markets. Based on a systemic understanding of sustainable development, the assessment is carried out using a number of interrelated analytical blocks, each of which characterizes a separate group of sustainability factors while simultaneously reflecting their impact on the achievement of the strategic goals of business structures (Table 2).

Table 2. Diagnostic tools for a comprehensive assessment of the sustainable development of business structures in the field of foreign trade activities [compiled by the author]
Таблица 2. Инструменты диагностики для комплексной оценки устойчивого развития бизнес-структур в сфере внешнеэкономической деятельности [составлено автором]

Purpose	Indicators	Methods	Management result
Economic sustainability			
Assessment of financial stability and performance	Profitability, liquidity, financial stability, capital turnover, investment activity	Ratio and comparative analysis, indicative assessment	Identification of financial constraints of development
Organizational and managerial stability			
Assessment of the effectiveness of the management system	The quality of strategic management and business processes, organizational flexibility, digital maturity.	Expert assessment, SWOT analysis, benchmarking	Improving management efficiency
Personnel sustainability			
Human capital assessment	Labor productivity, staff turnover, level of competencies, staff training, engagement	HR analytics, KPIs, expert assessment	Human resource development and reserve formation
Innovative and technological sustainability			
Assessment of the ability to develop	The level of digitalization, innovative activity, technological renewal, and automation.	Innovative audit, GAP analysis	Increasing the adaptability of entrepreneurial structures to the business environment

Continuation of table 2
Продолжение табл. 2

Purpose	Indicators	Methods	Management result
Foreign economic stability			
Evaluation of the effectiveness of foreign economic activity	Export activity, market diversification, import dependence, logistical resilience, currency risks.	PEST analysis, supply chain analysis, risk analysis	Ensuring the sustainable development of foreign economic activity
Resilience to external institutional risks			
Environmental impact assessment	Sanctions-related risks, regulatory changes, the level of external restrictions, compliance.	Risk management, scenario analysis	Reducing the impact of institutional and regulatory risks
Socio-ecological sustainability			
Assessment of long-term development	Corporate responsibility, environmental performance, working conditions, ESG indicators	ESG analysis, expert assessment	Improving the long-term sustainability of business structures

This diagnostic toolkit is characterized by its comprehensive nature and is focused on assessing the sustainable development of business structures as open socio-economic systems. Unlike traditional approaches, which are based primarily on the analysis of financial indicators, the proposed system combines seven interrelated diagnostic blocks that make it possible to assess not only the current state of the enterprise but also its ability to adapt to changes in the external environment. The integration of quantitative and qualitative indicators provides a comprehensive characterization of sustainability, and the combination of an indicator-based approach, strategic analysis, and risk management methods expands the system's analytical capabilities and increases the validity of the management decisions made.

Systematizing diagnostic blocks makes it possible to move from assessing individual aspects of activity to conducting a comprehensive diagnosis of the sustainable development of business structures. To ensure the integrity of the proposed approach, Fig. 2 presents the architecture of the diagnostic toolkit, which reflects the interrelationship between the assessment goals, analytical blocks, the methods used, and the final management decisions, and also demonstrates the sequence for forming an integrated assessment of sustainability and its use in the system of strategic management of business structures in the field of foreign economic activity.

The presented architecture of the diagnostic toolkit reflects the sequence of forming a comprehensive assessment of the sustainable development of business structures in the field of foreign economic activity. The proposed approach is based on the premise that a company's sustainability is the result of the interaction between the internal capabilities of business structures and the factors of the external environment that determine the conditions for carrying out foreign economic activity.

The first level characterizes the co-вокупности of external influences (geopolitical changes, sanctions restrictions, transformation of foreign markets, logistics risks, technological changes). Taking these factors into account makes it possible to assess not only the current state of business structures but also their ability to adapt to changing operating conditions.

The second level is represented by a system of diagnostic blocks of sustainability (economic, organizational and managerial, human resources, innovation and technological, foreign economic, external institutional risks, socio-ecological). Their comprehensive consideration ensures a transition from assessing individual indicators to a systemic analysis of the sustainable development of business structures.

The third level includes a set of assessment methods that combine an indicative approach, strategic analysis tools, risk management, and expert methods. Their integration makes it possible to determine not only the actual level of sustainability but also to identify the factors that limit the further development of business structures.

The fourth level ensures the formulation of management decisions aimed at increasing the adaptability of business structures, reducing the impact of external risks, developing internal resources, and ensuring the long-term sustainability of foreign economic activity.

The final element of the diagnostic toolkit's architecture is the expected results, which characterize the managerial effect of its application. A comprehensive assessment makes it possible to form an objective view of the level of sustainable development of business structures, to identify key risks and development reserves, to improve the quality of information and analytical support for management decisions, to ensure timely

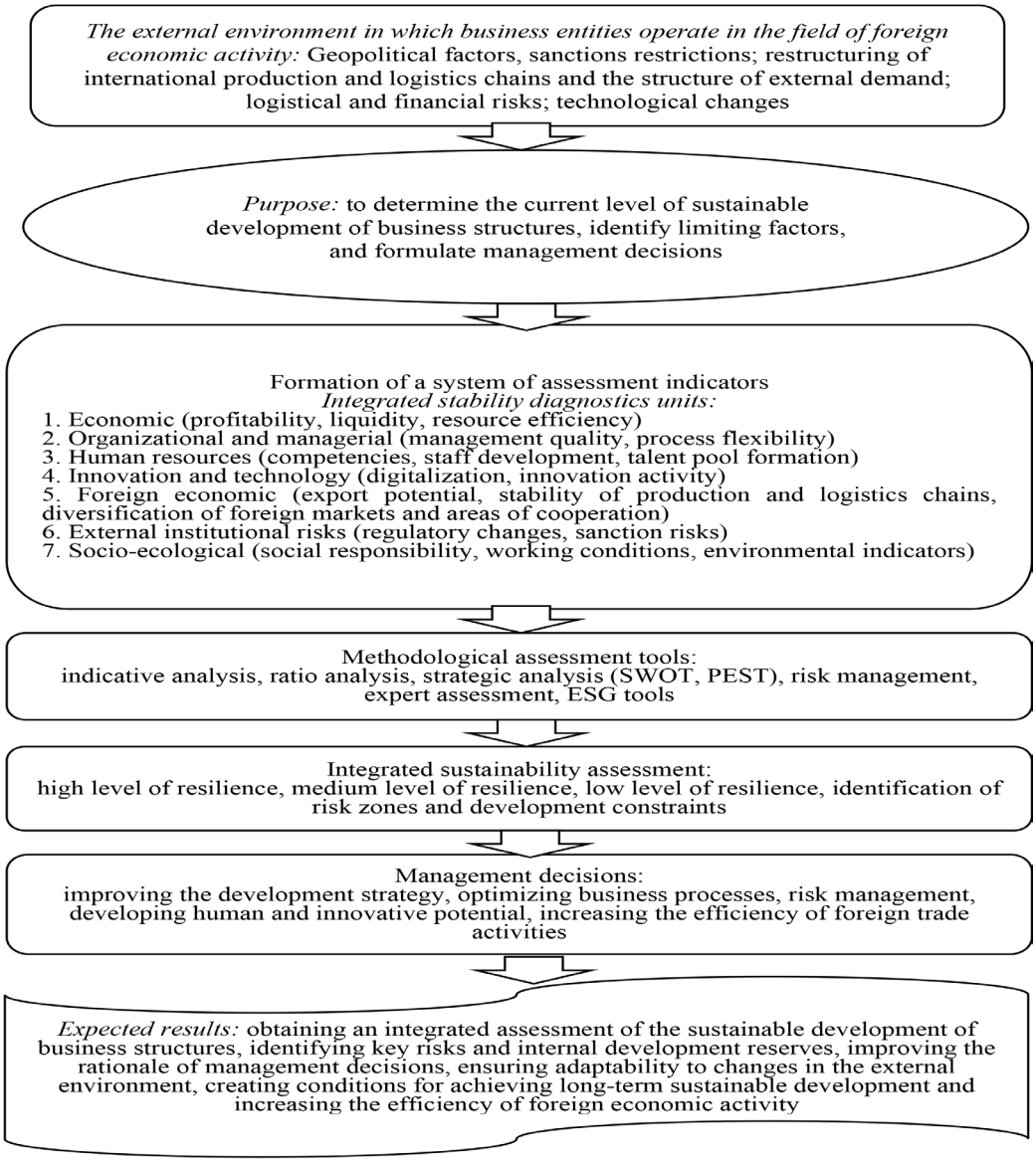

Figure 2. Architecture of the diagnostic tools for a comprehensive assessment of the sustainable development of business structures in the field of foreign trade [compiled by the author]
Рисунок 2. Архитектура диагностических инструментов для комплексной оценки устойчивого развития бизнес-структур в сфере внешней торговли [составлено автором]

adaptation to changes in the external environment, and to create prerequisites for strengthening competitive positions and increasing the efficiency of foreign economic activity.

The presented diagnostic tools are not limited to determining the current level of sustainable development of business structures. Its practical value lies in the possibility of using the results of a comprehensive assessment in the strategic management system, ensuring the relationship of the analytical stage with the process of developing and implementing management decisions. This allows us to move from the assessment of the state of the management object to the formation of a comprehensive assessment aimed at increasing the sustainability of business structures in the field of foreign economic activity (Fig. 3).

The results of a comprehensive assessment of sustainable development serve as an information and analytical basis for the strategic management of business structures in the field of foreign economic activity. Their use ensures an objective assessment of the current state of the enterprise, the identification of factors limiting sustainable development, and the determination of areas for improving the management system, taking into account changes in the external and internal environment.

At the strategic level, the diagnostic results make it possible to clarify the goals and priorities for the development of business structures, adjust the foreign economic activity strategy, identify promising areas for market diversification, improve export policy, and enhance competitiveness. In addition, a comprehensive assessment creates the basis for developing long-term sustainable

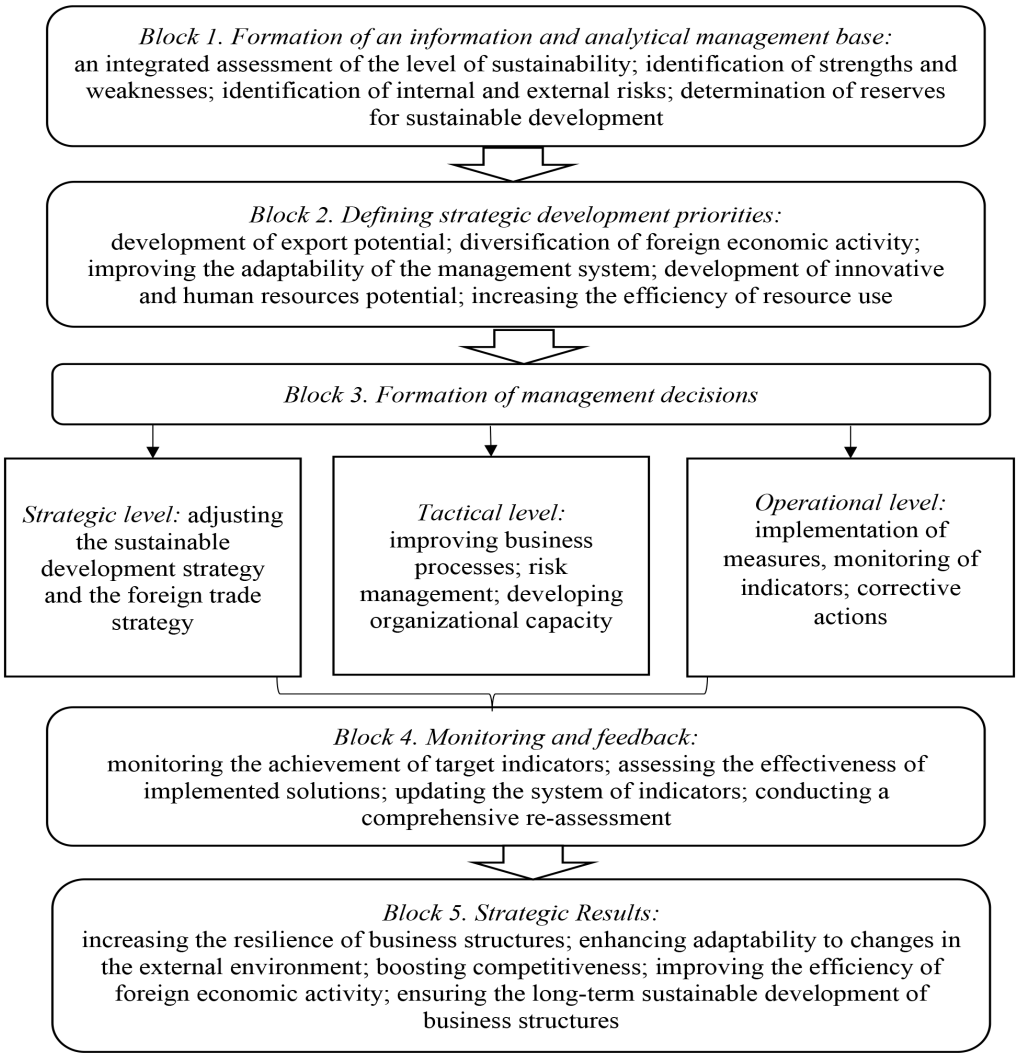

Figure 3. Comprehensive assessment of the sustainable development of business structures in the field of foreign trade [compiled by the author]
Рисунок 3. Комплексная оценка устойчивого развития бизнес-структур в сфере внешней торговли [составлено автором]

development programs aimed at increasing the adaptability of business structures to external challenges.

At the tactical level, the assessment results are used to improve organizational and management processes, optimize business processes, develop human resources, increase the efficiency of resource use, and enhance the risk management system, which ensures the consistency of decisions made and increases the effectiveness of implementing strategic initiatives.

At the operational level, the diagnostic results make it possible to continuously monitor key sustainability indicators, promptly identify deviations from target benchmarks, and develop corrective measures. Regular assessment ensures continuous feedback between the diagnostic and management processes, which helps to increase the flexibility of the management system and enable business structures to adapt timely to changes in the external environment.

The results of a comprehensive assessment acquire particular importance in the context of foreign economic activity, as they make it possible to take into account the impact of geopolitical, institutional, logistical, and market factors on the stability of business structures. This makes it possible to predict potential risks, select the most effective options for strategic response, and increase the stability of foreign economic activity in conditions of high uncertainty. Thus, the developed diagnostic tools perform not only an evaluative but also a management function, providing an informational basis for making strategic decisions aimed at increasing the adaptability, competitiveness, and sustainable development of business structures in the field of foreign economic activity.

Conclusions

As a result of solving the first task, modern theoretical and methodological approaches to studying the sustainable development of entrepreneurial structures have been systematized. It has been established that existing concepts reflect certain aspects of ensuring sustainability, but do not fully take

into account the specific features of the functioning of entrepreneurial structures in the field of foreign economic activity. The expediency of using the concept of corporate sustainability has been substantiated as the most suitable for the tasks of a comprehensive assessment of sustainable development at the level of an individual entrepreneurial structure.

In addressing the second task, the existing approaches and indicators for assessing the sustainable development of business structures were summarized. A systematization of these approaches was proposed, organized around key functional areas and taking into account economic, organizational and managerial, innovative and technological, personnel, and foreign economic characteristics of activities, as well as resilience to external institutional risks, which ensures a comprehensive analysis of the factors determining the sustainable development of business structures in the field of foreign economic activity.

As a result of solving the third task, a diagnostic toolkit for a comprehensive assessment of the sustainable development of business structures has been developed, based on the integration of an indicative approach, strategic analysis tools, and risk management. The proposed system ensures a consistent diagnosis of the state of a business structure, identifies factors limiting sustainable development, assesses the level of adaptability to changes in the external environment, and forms an information and analytical basis for making management decisions.

In addressing the fourth task, the directions for using the results of a comprehensive assessment in the system of strategic management of the sustainable development of business structures have been identified. A model has been developed for integrating diagnostic results into the processes of strategic planning, decision-making, and adjustment of management decisions, ensuring continuous monitoring, timely adaptation of the management system to changes in the external environment, and an increase in the efficiency of foreign economic activity.

Thus, the research results made it possible to develop a comprehensive approach to assessing the sustainable development of business structures in the field of foreign economic activity, ensuring the interconnection of diagnostic procedures with the strategic management system. The practical application of the developed approach helps to increase the validity of management decisions, enhance the adaptability of business structures, boost their competitiveness, and create conditions for long-term sustainable development in a highly dynamic external environment.

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