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Planning of business processes of the enterprise within the framework of sustainable development

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Abstract. Modern challenges require businesses to rethink their business models by integrating sustainability principles into management processes. The goal of the study was to identify methods and tools that will help companies plan their activities in accordance with the principles of sustainable development, as well as provide practical tools for their implementation. Considering the complexity and multifaceted nature of the subject matter, a comprehensive approach was applied, which included the following methods: analysis of literary sources – a review of scientific publications and corporate strategies was conducted to identify key trends in business process planning in accordance with the principles of sustainable development. A comparative analysis was used to examine and compare the main methods and approaches to business process planning. A case study method was applied to analyse the practical implementation of sustainable development principles using the examples of Unilever, Tesla, and IKEA. Their business strategies, environmental initiatives, and social responsibility were examined to identify effective approaches to integrating sustainable development into business process planning. The method of environmental assessment was used to consider the application of environmental auditing, product life cycle assessment, implementation of environmental management systems ISO 14001:2015/Amd 1:2024 and circular economy principles. The method of systematisation was utilised for the compilation of key aspects that together formed the basis of the concept of corporate social responsibility; methods for the effective combination of economic, environmental and social sustainability were summarised and the main approaches to business process planning were streamlined. An analytical method was applied to examine the impact of sustainable development on business process planning. The examples of approaches and strategies used in the publication contribute to the formation of long-term strategic management, consolidation of environmental focuses and values, and increase of business competitiveness in modern conditions

Keywords: innovations; economic, environmental and social sustainability; strategies; corporate social responsibility; digital technologies

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INTRODUCTION

In the face of global environmental and social challenges, businesses are facing the need to restructure their business models to reflect the principles of sustainable development. Increasing demands on the part of government authorities, consumers and investors are driving companies to look for new ways of running business that combine economic efficiency with a responsible attitude towards society and the environment. This actually means avoiding the traditional approach to planning in favour of a unified management process that takes into account the inherent economic, social and environmental factors. This requires a comprehensive analysis of all business processes and strategies, with consideration of the long-term consequences of decisions. As a result, companies are required both to comply with changing conditions and to anticipate potential challenges, that is, to create sustainable competitive advantages.

Scholars studied business process planning in the context of sustainable development, the researches were

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focused on strategies for integrating economic, environmental and social aspects into the enterprises' activities, emphasising the importance of a systematic approach to management to achieve long-term efficiency and competitiveness. Planning plays a leading role in the economic aspect of the concept of sustainable development of an enterprise since it ensures rational management of resources, risk reduction, integration of environmental and social components into business strategies and stimulation of innovation, which in turn contributes to the achievement of stability and success in the long term. The adaptability of strategic planning to dynamic changes in the external environment, in particular, in the context of global challenges related to climate threats, market volatility and increasing demands imposed by stakeholders is also important. Along with this, the impact of digital technologies on the effectiveness of sustainable development planning has remained underexplored, particularly in relation to the automation of monitoring processes, data collection, performance analysis of implemented measures, and the development of integrated reporting in accordance with environmental, social and governance (ESG) management principles.

O.V. Manuilov (2024) interpreted the sustainable development of an enterprise as an integral socio-ecological and economic system in which all components are interconnected and mutually influence each other. In author's viewpoint, the integration of strategic and innovative approaches with sustainability principles creates the conditions for enhancing enterprise efficiency across all three dimensions of sustainable development, increasing competitiveness, and ensuring long-term viability. The author paid particular attention to the role of strategic thinking and innovative potential in the formation of a comprehensive management system that meets modern challenges. However, the study did not disclose the mechanisms for integrating environmental audit into the management system of the enterprise's socio-ecological and economic strategy, which is relevant for increasing the transparency of management decisions and strengthening stakeholders' trust.

The study by S.M. Bondarenko (2023) proposed a model of a business process quality management system based on the principles of sustainable development and the international standard ISO 9001:2015. The system incorporates elements of quality management, lean manufacturing and the Six Sigma methodology, integrated through shared objectives and the PDCA (Plan – Do – Check – Act) and DMAIC (Define, Measure, Analyse, Improve and Control) cycles. This integration is aimed at improving product quality, meeting the needs of all stakeholders, optimising resource utilisation, minimising waste, and protecting the environment – thereby contributing to the achievement of sustainable development goals (SDGs) and the implementation of the UN Global Compact principles in light industry enterprises. The research also emphasised the importance of cultural transformation of the enterprise and the involvement of employees in continuous improvement processes. At the same time, the study does not address the risks and barriers to implementing an integrated quality management system in small and medium-sized enterprises (SMEs), which is especially crucial given the limited resources, human resources and financial capabilities of these entities.

I.M. Makovets'ka & M.V. Yarhin (2021) investigated how strategic planning affects the long-term competitiveness of enterprises. The authors noted that this process is associated with a certain level of uncertainty; it has a time orientation and a certain planning horizon, which should be taken into account when formulating strategies. Researchers focused on the need to take into account environmental factors, market trends, changes in legislation, and the internal potential of the enterprise. However, the scientific work has not studied the impact of strategic planning with regard to ESG criteria on long-term competitiveness, which makes it impossible to comprehensively assess the effectiveness of modern strategic management in the context of sustainable development. Thus, the studies outlined demonstrate an integrated approach to managing sustainable development and digital transformation of enterprises in the dynamic conditions of the modern business environment. The primary objective of the research was to identify methods and tools that will allow companies to plan their activities in accordance with the principles of sustainable development and to offer practical tools for implementing these methods.

MATERIALS AND METHODS

The research used a wide range of scientific methods to evaluate approaches to planning business processes in the context of sustainable development, which allowed to comprehensively cover the economic, environmental and social aspects of sustainable development. Taking into account the multifaceted and systemic nature of the issues under study, the following methodological approaches were applied. The methods of analysis, synthesis, comparison and generalisation provided a structured processing of both theoretical material and empirical data. Analysis helped identify the key factors influencing sustainable development in business process planning, while synthesis helped integrate these elements into a holistic concept. Comparison made it possible to compare different approaches, and generalisation provided conclusions and recommendations for their adaptation to the realities of a modern enterprise. The systematisation method was used to rationalise the conceptual field of the research. As a result, a systematic vision of corporate social responsibility (CSR) as an integral part of sustainable development was formed; tools for combining economic efficiency, environmental safety and social responsibility were brought together into a single structure; the main approaches to planning business processes were classified and the possibilities of their adaptation to the principles of sustainable development were considered. The analytical method allowed for a deeper analysis of the nature of changes that occur in the process planning of enterprises under the influence of the concept of sustainable development. In particular, the formation of long-term financial sustainability strategies was investigated; risk management mechanisms in an unstable environment were studied; the impact of innovative technologies on the ecological modernisation of production was identified; the implementation of CSR principles in human resources policy and interaction with stakeholders was analysed.

The analysis of literature sources included a critical review of scientific papers, reports of international organisations, and corporate sustainability strategies.

This made it possible to identify the leading approaches to business process planning in different countries and industries; identify global trends such as digitalisation, ESG factoring, and the circular economy; and form a scientific and practical basis for further conclusions. Comparative analysis – comparison of traditional and modern approaches to planning was conducted, in particular: classical strategic planning; agile planning; Deming cycle (PDCA); Lean and Six Sigma. All of these approaches were adapted to meet the requirements of sustainable development, which ensured a systematic comparison of their relevance. The case study method was used to study the practical experience of implementing sustainable development in international companies: Unilever; Tesla; IKEA. The analysis of the cases made it possible to identify effective models for integrating sustainable development into business process planning.

Methods of environmental assessment – tools for assessing the environmental impact of business processes were studied: environmental audit as a tool for monitoring environmental compliance; life cycle assessment (LCA) to analyse the environmental performance of products at all stages of their existence; implementation of ISO 14001:2015/Amd 1:2024 (2024) as a standard for environmental management systems; principles of circular economy as a guide to waste-free production. Analysis of digital technologies – the role of digital tools in supporting sustainable development was considered: big data; Internet of Things (IoT); artificial intelligence (AI).

RESULTS

In the face of global challenges such as climate change, depletion of natural resources, and growing social inequality, sustainable development is becoming not just a trend but a necessity for the long-term existence of businesses. The concept of sustainable development involves a harmonious combination of economic, environmental and social goals. This means that companies should not only strive to make a profit but also try to reduce their negative impact on the environment and even improve society's life quality. Planning business processes based on the principles of sustainable development requires a review of traditional management models. It includes the integration of green technologies, efficient use of resources, waste minimisation, and ethical treatment of staff and partners. In this context, strategic and operational processes should be focused on long-term value rather than short-term profit.

Business processes become sustainable when they support: environmental sustainability: reducing emissions, energy efficiency, reuse of resources; social sustainability: respect for employee rights, gender equality, contribution to the development of local communities; economic sustainability: sustainable growth, innovation, resilience to crises and external risks. Sustainable development is a platform for corporate transformation and competitive advantage strengthening rather than an external limitation. Companies that promptly incorporate these ideas into business process planning not only preserve their standing and adhere to legal obligations but also open up new markets, sources of funding, and talent. Sustainable development requires companies to consider three key aspects – economic, environmental and social sustainability – which together form the basis of the concept CSR (Fig. 1). Each of these aspects is an essential component of a long-term business strategy aimed at sustainable development, resource conservation, and value creation for all stakeholders.

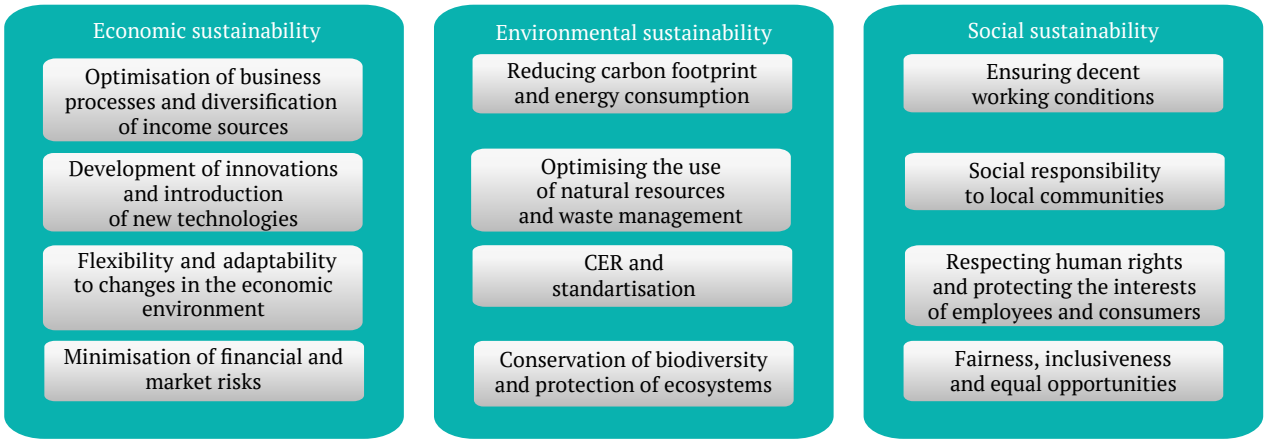

Figure 1. Key aspects of sustainable development

Source: created by the author

Economic sustainability is the essence of the strategic development of any company, providing the ability to exist, respond to changes and develop in the long-term perspective. Under conditions of global competition, market volatility and innovative changes, businesses seek stability through profit generation, risk management and innovation. Economic stability is impossible without effective management and utilisation of new opportunities. Companies are increasingly adopting automation, digitalisation and cost-reduction processes to increase productivity, reduce costs and improve control. The introduction of technologies such as AI, IoT, and big data in real-time allows companies to make quick decisions and analyse their financial performance indicators. Diversification of income sources by entering new markets, expanding the product range, and creating new lines of business is ensured. Companies that have been operating in manufacturing for a long time decide to create departmental services or

introduce models for customers to subscribe to mailing lists, which will become an additional source of income. Improving the efficiency of operational processes involves analysing and optimising supply or logistics chains, managing inventory, and reducing manufacturing costs.

Innovation and technological development are crucial factors in ensuring the company's economic sustainability. In the current conditions, technological transformation of business means: development and implementation of advanced technologies, such as the use of AI for forecasting and decision-making, price optimisation and personnel control, financial transactions, etc.; investing in research and development (R&D). Supporters of long-term investment in their future allocate funds to create new products and services that increase their competitiveness; digitalisation and productivity increase through the use of Enterprise Resource Planning (ERP)/Customer Relationship Management (CRM) systems in the company, business management for control and analytics, sales management, etc. In addition, companies face economic threats, such as currency fluctuations, market downturns, inflation, changes in interest rates, etc. Anti-crisis strategies are developed to minimise these risks, which means creating an organisational structure that can easily switch without the stability of the environment through scenario planning and stress testing of business models. They provide a financial cushion: creating reserve funds and conducting scrupulous accounting and financial allocation help clone the company's problems in a time of crisis. They diversify by markets and suppliers: the same action helps reduce risk by obtaining more orders and balancing goods and services in terms of the ratio.

Planning business processes is a crucial activity aimed at achieving goals, developing an action plan and optimising available resources. Within the framework of this task, the current state of affairs in the business is analysed, key goals are determined, tactical and strategic plans are developed, roles and places in the organisation are distributed, and the process is monitored and adjusted depending on changes in the external and internal environment. Successful strategic planning of effective business processes will help improve productivity, reduce costs, effectively manage risks and ensure the company's long-term development.

Strategic planning in the classical sense is the study of the prospects for the external and internal environment of an enterprise, the development of a long-term strategy and goals, as well as the determination of the company's place on the market map and the identification of its risks. Such plans usually include an analysis of the state of affairs at the enterprise, definition of its mission and goals, an analysis of strengths and weaknesses, threats and opportunities (SWOT analysis), an elaboration of the development scenario, an assessment of risks, competitiveness, an identification of competitive advantages, key areas of work, etc. Strategic planning also includes the adaptation of strategies. Strategic planning of a successful enterprise leads to sustainable growth, increased competitiveness, and increased profits in the long run.

Flexible planning is a dynamic process that enables enterprises to adapt their business processes to the changing environment, thereby allowing them to respond to new challenges and opportunities. It is based on ongoing monitoring of the market conditions, analysis of the competitive environment, tracking amendments in legislation and changes in purchasing habits. As opposed to traditional strategic planning, its basic principles are adaptability, interactivity, and the ability to quickly adjust strategies depending on the current state of the market.

The major tools of this approach include scenario modelling, Agile methodology, Lean principles, and the use of modern digital technologies for real-time data processing. This enables reducing risks, increases resource management, speeds up decision-making and creates competitive advantages. As a result, enterprises can successfully adapt to changing business environments and increase their resilience to business stress, while maintaining a high level of innovation. PDCA is a methodology for ongoing business process improvement that includes four stages: planning, execution, control, and adjustment. This approach is used when working with product quality, strategic management of the enterprise, operational management, as well as processes for optimising the enterprise's activities.

At the Plan Stage, the current state of the process is analysed, strengths and weaknesses are identified, goals are formulated, and the strategy for achieving the goals is developed. The planning tool takes into account internal and external factors (resources, staff competencies, market trends, competition, legislation). At the Do Stage (execution stage), plans are realised and the developed solutions are implemented in work processes. Test launches and pilot projects can be used during implementation, which makes it possible to reduce risks before full participation. At the Check Stage, the results are analysed, the effectiveness of the implemented changes is evaluated, and deviations from the expected indicators are tracked. Quality control methods, data analysis, and feedback are applied, which provides an objective picture of the results. At the Act Stage, decisions are made on the following actions based on the information received: successful methods are incorporated into processes, and identified problems are eliminated by adjustments. After that, the cycle repeats, and it keeps on repeating until constant improvement is achieved. Using the full range of PDCAs makes it possible to improve the quality of products and services, optimise work processes, reduce costs, and conquer new markets. PDCA is widely used in various fields, such as manufacturing, project management, IT development, and service.

Lean and Six Sigma are two ways to optimise enterprise processes aimed at minimising losses and increasing efficiency in production. A lot of companies successfully apply both methods simultaneously and combine them into the Lean Six Sigma methodology, with Lean focusing on improving the flow and in-depth optimisation of production, and Six Sigma emphasising in-depth qualitative analysis of production processes and the services or goods they result in. Collectively, they establish the basis for process management in the improvement process, which should lead to a permanent increase in the activities conducted and significant optimisation of each process performed in the enterprise.

Modern markets are characterised by high dynamism. Competitors may suddenly enter the market with a new hot topic, or a new audience may emerge that you may also want to win over. Flexibility, the ability to change quickly and adapt to new situations, is required to keep the

company's operations running and remain profitable. It is necessary to be able to react quickly, adapt production, and revise logistics. Scalability of the business model: it is necessary to be able to quickly change production volumes depending on the current market situation. Flexible management techniques and an innovative corporate culture: the adoption of Agile management techniques enables businesses to respond to new issues promptly.

Economic sustainability is the foundation for the development of other forms of sustainability, including environmental and social sustainability. Without financial stability and resilience, investments in environmental projects – such as reducing CO_2 emissions, increasing the share of renewable energy sources, and transitioning to a circular economy – become unfeasible. It is not advisable to invest in social programmes that encompass increasing job satisfaction and quality of work, participation in community affairs and activities, or contributions to charitable foundations. Environmental sustainability is an integral component of the strategic development of modern organisations aiming for long-term competitiveness. Amidst global climate change, depletion of natural resources, and increasingly stringent environmental regulations, organisations must minimise their negative impact on the environment while enhancing the efficiency of business processes. Achieving this requires the implementation of innovative technologies, optimisation of resource utilisation, and adherence to international environmental standards.

Fighting climate change by reducing greenhouse gas emissions and switching to more ecologically friendly energy sources is one of the main focuses of environmental sustainability. Businesses can use energy-efficient technologies like thermal insulation, LED lighting, and intelligent energy management systems to accomplish this goal. These actions help significantly lower overall operating expenses and energy consumption. The adoption of renewable energy sources, such as solar panels, wind turbines, and biogas plants, is a crucial strategy for enhancing environmental sustainability. For example, since 2017, Google has been offsetting 100% of its global electricity consumption annually by purchasing renewable energy (Hölzle, 2021). Apple has set a goal of achieving carbon neutrality across its entire value chain, including manufacturing, by 2030 (Apple and global suppliers…, 2023). Optimising transport and logistics systems through the use of electric vehicles, hybrid transport, and alternative fuel-powered transportation, combined with digital technologies for route optimisation and mileage reduction, is a critical step toward sustainability. Additionally, companies can offset greenhouse gas emissions by participating in afforestation and soil conservation programmes, engaging in carbon credit initiatives, and investing in carbon capture and storage technologies.

The active and responsible utilisation of natural resources is a crucial aspect of sustainable commercial activity aimed at reducing harmful environmental impacts and extending the lifespan of materials. This can be achieved through the principles of the circular economy, where the by-products or excess materials of one company serve as valuable resources for another. For example, in the textile industry, fabric recycling methods are actively being developed, while bioplastics are increasingly used in packaging production. Reducing water consumption through efficient water supply systems, industrial water reuse, and advanced water purification technologies helps alleviate pressure on natural water sources. For instance, Coca-Cola HBC is implementing the Mission 2025 initiative, which aims to reduce water consumption by 20% in production facilities located in regions with a high risk of water shortages compared to 2017 (Water reduction and stewardship, 2025). Nestlé is actively implementing sustainable water management programmes, including investments in more than 100 projects by 2025 aimed at restoring local water cycles in the areas where their businesses are located (Nestlé Waters targets…, 2021). Effective waste management, from segregation and processing to the disposal of harmful substances, is crucial. Many companies are adopting zero-waste strategies, aiming for 100% waste utilisation and striving to eliminate landfill waste through recycling, reuse, and other sustainable practices.

Commercial activities of enterprises are a significant factor influencing ecosystems, and many companies are focused on reducing their harmful impact on the environment. This can be achieved by using environmentally safe materials in products, such as biodegradable packaging and organic dyes, which help reduce the content of toxic waste. Additionally, the organisation of reforestation programmes and the protection of water sources, particularly in agricultural and industrial sectors, plays a crucial role in sustainability efforts. For example, in 2024, Ingka Investments, the investment subsidiary of the Ingka Group, which is the largest retailer of IKEA, acquired 23,883 hectares of forest land in Finland, Estonia and Latvia (Ingka Group, 2024a). These efforts contribute to reducing the environmental footprint of their operations and promoting sustainability.

For successful implementation of planned environmental conservation practices, enterprises develop corporate environmental responsibility (CER) strategies and undergo certification procedures in accordance with international standards as follows: The ISO 14001:2015/Amd 1:2024 (2024) environmental management standard, which regulates the process of monitoring and reducing the impact of enterprises on the environment; The Leadership in Energy and Environmental Design standard for green building design (LEED certification, n.d.), focused on ensuring the energy efficiency of building structures; The Building Research Establishment Environmental Assessment Method (BREEAM, n.d.) for assessing the environmental performance of buildings and structures; The Global Reporting Initiative (GRI, n.d.), a global initiative in the field of sustainability reporting, which involves the disclosure and identification of information regarding the environmental impact of an enterprise.

Enterprises actively participating in the implementation of environmentally sustainable conservation practices contribute to the protection of the environment and gain competitive advantages in the market, namely: resource efficiency – the consumption of water, electricity, and raw materials is optimised; increased investment attractiveness – many investment funds and investors focus on so-called ESG criteria when selecting investment targets); enhancing reputation – consumers are increasingly focused on environmental protection issues; legal

compliance – mitigating risks associated with the introduction of new environmental regulations, reducing environmental pollution, and minimising fines. Establishing socially sustainable organisational structures is a strategic approach that has a targeted impact on society, focusing on the protection of employees' rights, supporting the development of local communities, and ensuring equal opportunities. Corporations that actively integrate social objectives into their operations are able to significantly improve the quality of life for their employees and society as a whole, as well as to create sustainable competitive advantages, increase trust from consumers, partners, and investors.

It is significant to highlight that one of the key aspects of a socially sustainable position for enterprises is the personal factor – the organisation of quality care for the workforce, as a well-managed human resource is a critical element of the enterprise's success. The major areas of focus in this regard include the following indicators: social justice – companies that ensure wages align with market standards and offer competitive compensation packages to employees to enhance motivation and productivity; safe working conditions – adherence to occupational safety standards, provision of health insurance, and implementation of safety systems within the company. An example can be found in heavy and construction industries, where enterprises actively implement innovative monitoring aspects of working conditions and automated tools to minimise risks; career growth and professional development opportunities – employee training, mentoring programmes, access to networks, and internal academies help create a company with highly skilled staff. For instance, in 2020, Microsoft launched a global initiative to provide digital skills to 25 million people affected by the economic impact of the COVID-19 pandemic (Nickelsburg, 2020); flexibility in the work process – the possibility of working from home, flexible schedules and programmes supporting work-life balance is aimed at increasing employees' satisfaction.

Companies focused on social sustainability are increasingly participating in the development of local communities, strengthening their brand reputation and increasing user loyalty. They invest in healthcare and education through financial support for educational institutions, providing scholarships, creating corporate educational facilities, and organising financial resources for medical institutions and preventive healthcare programmes. In 2024, IBM announced a 50% increase in investment in the IBM Sustainability Accelerator programme, pledging up to $45 million in cash and in-kind over the next five years. This initiative is focused on technology projects that improve the sustainability of cities, including water, energy, and greening management (Segal, 2024).

Social sustainability includes the implementation of the principle of creating equal working conditions and employment opportunities for different population groups, with a focus on gender equality. This involves tackling the pay gap between men and women, introducing programmes to increase the representation of women in leadership roles, and ensuring equal opportunities for career advancement within the company. Such initiatives are actively supported by Unilever (n.d.). Employment of people with disabilities involves adapting workplaces and office spaces, as well as organising workflows considering the specific needs of this employee category. SAP is a leader in this field (SAP carries out new initiatives…, 2024). Creating a multicultural, comfortable, and equal work environment involves supporting ethnic diversity, combating discrimination, and establishing social adaptation and sociocultural integration programmes for migrants and representatives of small ethnic groups.

In addition to complying with national labour regulations, companies should also follow international guidelines for defending the rights of both consumers and employees: compliance with international standards through implementation of the UN principles on human rights (Office of the United Nations High Commissioner for Human Rights, 2011) and the ILO standards outlined in the Global Compact (International Labour Organisation & United Nations Global Compact, 2008); ethical business principles that involve transparency in labour relations, as well as the prohibition of forced and child labour. Adidas (2023) is guided by the Workplace Standards, which are a code of conduct for suppliers and are in line with the Fair Labour Association (FLA) Code of Conduct and the Fair Labour and Responsible Sourcing Principles. These standards are mandatory conditions in agreements with manufacturers and are aimed at ensuring fair, safe and healthy working conditions that meet environmental requirements. In addition, they comply with ILO and UN conventions on human rights and fundamental principles and rights at work; consumer protection that involves adhering to product quality standards, providing accurate information, and establishing feedback mechanisms and customer support systems to ensure a positive experience and trust.

Investing in social sustainability will enhance a company's reputation and boost customer loyalty since consumers are more likely to support brands that demonstrate social responsibility. Additionally, these efforts help attract and retain top talent, as employees are drawn to workplaces that value their well-being, foster professional growth, and promote a healthy work-life balance. Enhancing investment attractiveness – ESG scores have become a significant factor for investors and shareholders when selecting long-term investment opportunities. Reducing legal and reputational risks – adhering to labour laws and international standards minimises the likelihood of reputational crises and legal disputes.

All three components – economic, environmental, and social sustainability – must be included in the company's development plan if it wants to achieve sustainable development. It is critical to keep in mind that these components are interconnected rather than opposites. For instance, implementing eco-friendly technologies can improve the company's reputation among consumers who care about the environment in addition to lowering energy consumption expenses. At the same time, improving labour conditions and supporting social initiatives contribute to employee morale and their integration into the company's business processes, which, in turn, increases the company's productivity. Sustainable development requires a long-term approach from businesses and attention to all three aspects, which improves financial performance as well as contributes to the well-being of society and environmental protection. Techniques that enable the alignment of economic, environmental, and social sustainability are

utilised to integrate the concepts of sustainable development into the business process planning mechanism. These strategies establish the framework for the company's balanced, long-term growth (Fig. 2).

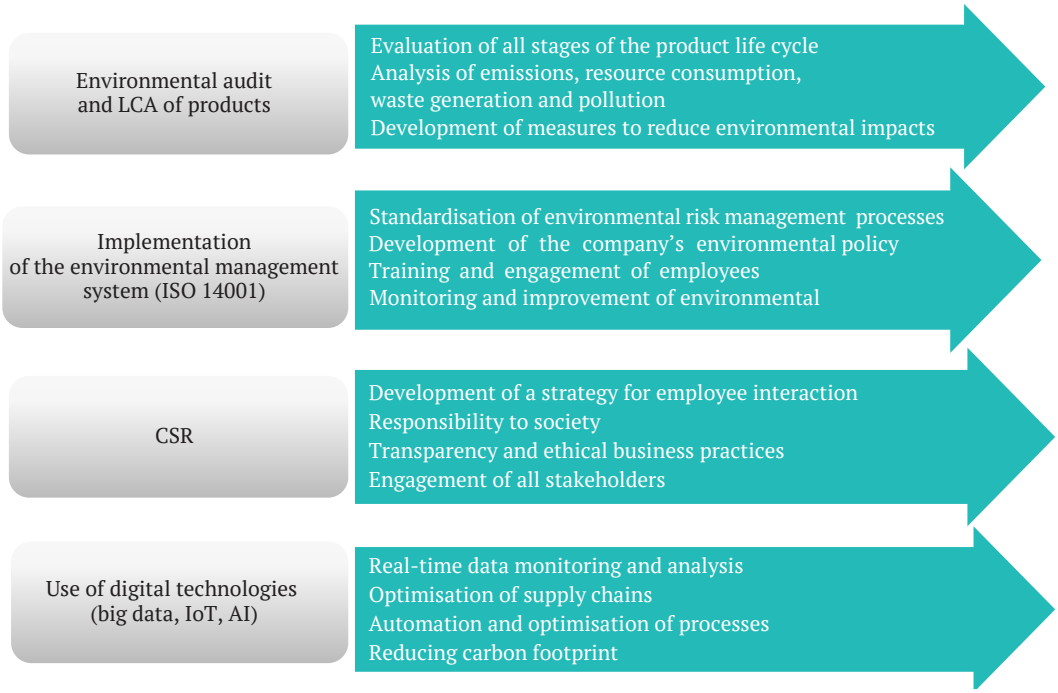

Figure 2. Methods for the effective integration of economic, environmental, and social sustainability
Source: developed by the author

Ecological product assessment and evaluation based on the principles of LCA provide the opportunity to conduct a comprehensive analysis of the organisation's impact on the environment. The analysis includes the assessment of all stages of the product life cycle, starting from raw material extraction, production, use, and ending with disposal or recycling. This approach reveals environmental risks at each stage, enabling more informed decisions regarding environmental improvement. The analysis of emissions, material and energy resource consumption, waste generation, and pollution allows for minimising the organisation's environmental impact while optimising technological processes. It involves formulating measures to improve the environmental condition, such as the use of energy-saving technologies, reduction of water and electricity consumption, use of secondary materials, and waste reduction. As a result, the company not only raises its environmental standards but also acquires long-term competitive advantages that make it more appealing to investors and environmentally conscious customers.

The international standard, the Environmental Management System (ISO 14001:2015/Amd 1:2024, 2024), helps companies take a systematic approach to managing the environmental aspects of their activities. The implementation of ISO 14001:2015/Amd 1:2024 (2024) involves: standardising environmental risk management processes to ensure logical consistency and transparency; developing the company's environmental policy, goals for reducing negative environmental impact, and mechanisms for achieving these goals; monitoring and improving environmental safety through audits, regular reassessment of goals, and adjusting strategies based on new data and technologies; training and educating employees on the principles of environmental improvement, engaging them in environmental management processes to foster a corporate culture of responsibility and raise environmental awareness. This system helps reduce environmental risks and strengthens trust-based relationships with consumers, partners, and regulatory bodies.

CSR includes an internal set of methods aimed at creating a positive social environment, timely management of employees, and environmental stewardship. CSR encompasses key aspects such as: the strategy for employee interaction, ensuring fair employment, promoting professional growth, and creating a healthy and safe working environment; responsibility to society, including active participation in social and charitable initiatives, contributing to community development, and addressing social issues (such as education, healthcare, and environmental support); transparency and ethics in business, which means honesty, ethical treatment of partners, customers, government entities, adherence to civil society principles, and combating corruption; mobilisation of all interest groups for sustainable development, expansion of social responsibility, improvement of employees' quality of life, and development of external partnerships. Thus, CSR contributes to strengthening the company's reputation, improving relationships with collaborators, and enhancing trust and loyalty.

The application of digital technologies, such as big data, IoT, and AI, enables the enhancement of resource management efficiency and the optimisation of business processes. These technologies enable real-time data monitoring and analysis, effectively controlling resource

usage levels, harmful emissions, and the efficiency of key technological processes. They also optimise supply chains by using predictive models and management algorithms for proper inventory control, demand forecasting, and reducing excess. Automating and optimising agricultural business processes contributes to increased production efficiency, energy and time savings, as well as improved product quality and reduced response time to market changes. It also helps reduce the carbon footprint by applying intelligent systems for optimising transportation routes, forecasting energy consumption, and automated energy management. Overall, digital technologies enable the optimisation of resource use, reduce costs, and promote the implementation of innovative products within the framework of sustainable development.

The circular economy is based on a closed-loop production cycle, where resources and materials are reused to reduce waste and increase the value of the product at each stage of its life cycle. The process involves transitioning to closed production cycles, where products are not discarded after use but are recycled and repurposed to create new goods. The use of recycled and sustainable materials eliminates the need for primary resources and minimises the environmental impact of production. Design for recycling and reuse requires a review of development and manufacturing processes, considering the potential for reusing materials, components, and energy. Waste management and recycling, including the implementation of technologies that allow reintegrating waste into the production process or using it in other industries, enable the creation of new business models, revenue streams, and the conservation of resources while minimising the impact on the natural environment. The application of circular principles enables the reduction of the environmental impact of business activities, the recycling of resources, and the creation of sustainable and efficient production chains essential for companies' successful development.

In practice, many large companies are incorporating sustainability principles into their business processes to strengthen their competitive position, enhance their reputation and attract investment in addition to environmental and social performance. For example, Unilever's main principle is to create more sustainable supply chains and do less harm to the environment. Unilever is implementing environmentally friendly technologies in production, using renewable energy sources and aiming to reduce emissions. In 2023, 92% of the electricity used in Unilever's offices, factories, research centres and warehouses came from renewable sources (Addressing climate change..., n.d.). The company is introducing heat pumps and electric boilers to reduce its dependence on fossil fuels, and it is also using biofuels at some production sites. Unilever aims to achieve 100% renewable heat by 2030. Over the past few years, the company has significantly reduced its use of plastic, and has established measures to reuse and recycle packaging and created new initiatives. Since 2019, the company has reduced its use of virgin plastic by 18% (Office of the Chief Executive, Unilever, 2024). In 2023, 22% of Unilever's plastic packaging was made up of recycled plastic, with a target of 25% by 2025 (Unilever Nepal, n.d.). The company introduced more than 50 models of reusable and refillable packaging, and developed new product formats, such as laundry capsules in cardboard boxes, to reduce or eliminate plastic (Office of the Chief Executive, Unilever, 2024).

Sustainable supply chains: Unilever cooperates with suppliers who practise sustainable development approaches, which include sustainable sourcing of raw materials, reduced emissions and socially responsible remuneration. The company uses satellite imagery and AI to increase the transparency and traceability of its supply chains, which allows it to identify deforestation risks and take action to protect ecosystems. Unilever supports regenerative agriculture by working with farmers to implement practices such as cover crops and reduced tillage to improve soil health and increase yields (Our ambition is to deliver..., n.d.). The company actively promotes agriculture and sustainable practices in its supply chain.

Social responsibility: the company is committed to ensuring a decent standard of living for all stakeholders in its value chain, including paying a living wage by 2030 (We're improving the livelihoods..., n.d.). Unilever is helping 250,000 smallholder farmers access livelihood support programmes by 2026 and the company is supporting the growth of 2,5 million SMEs in its retail supply chain. The company invests in education, healthcare and sustainable agriculture in developing countries, including through partnerships with local communities and non-governmental organisations. These initiatives demonstrate Unilever's commitment to sustainable development by focusing on the environmental, social and economic aspects of its activities. The company Tesla Corp is active in the development and production of environmentally friendly technologies, including sustainable transport and battery technologies. The company's main services in the field of sustainable development are as follows:

Electric vehicles – Tesla develops and manufactures electric vehicles which are designed to not only emit no harmful gases into the atmosphere but also significantly reduce fuel costs compared to traditional internal combustion engine vehicles. This is an important part of the company's strategy to reduce its carbon footprint and promote clean technologies. In 2023, Tesla customers avoided more than 20 million metric tonnes of CO_2e emissions by using electric vehicles, which underscores the company's significant contribution to reducing global greenhouse gas emissions (Tesla, n.d.). Battery technologies and solar panels – Tesla also offers energy storage solutions such as Powerwall and Megapack. Powerwall allows households to reduce electricity costs by up to 30% annually, ensuring autonomy and efficient use of renewable energy sources. Megapack, with a storage capacity of more than 3.9 MWh, contributes to grid stability and reduces the need for gas-fired peaking power plants (Tesla's energy storage solutions..., n.d.; Tesla expands energy storage solutions, 2024).

Environmentally friendly production processes – Tesla implements environmental standards in production, including energy and water conservation, as well as logistics optimisation to reduce carbon emissions. The company is also actively developing battery recycling and disposal programmes, contributing to a circular economy. This data demonstrates how Tesla is integrating sustainability into its operations, helping to reduce its environmental footprint and promote clean technologies. IKEA is actively working to reduce its negative impact on the environment

and to develop its business sustainably, including environmental and social aspects. The company's key initiatives in this area include as follows.

Closed-loop production – IKEA is working towards a strategic transition to a circular economy in its efforts to increase the amount of materials used and resources obtained. The application of recycled materials such as wood, metal and plastic for furniture production is a priority area of development. IKEA aims to achieve full circularity of production by 2030. In 2023, 73% of all materials used in production were renewable or recycled, with a target of 100% by 2030 (IKEA, 2023). For example, about 98% of the wood IKEA used in 2023 came from responsible sources, certified by FSC or recycled (IKEA, 2023).

Energy saving – IKEA is focused on working towards more energy efficient processes in its operations. The company's well-known successes include the transition to alternative energy sources such as solar panels and wind turbines. Additional energy management techniques are being incorporated into production and warehouse facilities. By the end of 2023, IKEA had invested more than €2.5 billion in renewable energy. The company owns 575 wind turbines and has installed more than 935,000 solar panels at its facilities around the world (Ingka Group, 2024b). IKEA has already achieved 100% renewable electricity in its stores and warehouses in 15 countries and continues to expand this figure.

Social responsibility and inclusiveness – IKEA works in partnership with communities to support their economies and provide adequate growth opportunities for its employees. The company works with its business partners to implement fair and balanced remuneration and ensure high standards of labour standards. In 2023, more than 300,000 employees in the supply chain gained access to better working conditions, education and healthcare through IKEA Social Entrepreneurship initiatives (Inter IKEA Group, 2023). The company has implemented programmes to support women and refugees in partnership with the UN, ensuring equal employment and development opportunities.

Analytical data confirms that IKEA not only declares the principles of sustainable development but also actively implements them throughout the entire value chain: from raw materials to consumers. Its strategy of circular economy, clean energy and social inclusion is an example for many transnational corporations. For the purpose of summarising and comparing the sustainability approaches of Unilever, Tesla and IKEA, Table 1 has been compiled.

Table 1. Comparison of approaches to sustainable development adopted by Unilever, Tesla and IKEA

Criterion	Unilever	Tesla	IKEA
Main focus	Environmentally friendly technologies and sustainable supply chains	Electric vehicles, battery systems, solar energy	Circular economy, renewables, energy efficiency
Using renewable energy	92% of electricity from renewable sources in 2023; target – 100% of heat from renewable sources by 2030	Solar panels, Powerwall, Megapack; this makes it possible to reduce energy costs by up to 30%	€2.5 billion in renewable energy investments, 575 wind turbines, 935,000 solar panels; 100% renewable energy in 15 countries
Reducing emissions and waste	The use of virgin plastic was reduced by 18%; 22% of packaging is made of recycled plastic, the goal is 25% by 2025	Electric vehicles reduced over 20 million tonnes of CO_2e emissions in 2023; focus on reducing logistics emissions and battery disposal	In 2023, 73% of materials were renewable or recycled; 98% of the wood was from responsible sources
Environmental technologies in manufacturing	Electric boilers, heat pumps, biofuels	Energy-efficient processes, secondary water use, eco-logistics	Improving energy efficiency in warehouses, stores, using sustainable materials
Circularity / recycling	50+ reusable packaging models, new formats (cardboard, plastic-free)	Recycling of batteries, reuse of components	The goal is 100% circular production by 2030; use of recyclable wood, metal, and plastic
Sustainable supply chain	AI and satellites for tracking, supporting farmers, regenerative agriculture	Supply of lithium and nickel with environmental impact control (indirect data)	Collaborating with suppliers to transition to a circular model
Social responsibility	Supporting 250,000 farmers, growing 2,5 million SMEs, investing in education and healthcare	Indirect participation in the creation of new jobs, promotion of STEM education, localisation of production	Supporting 300,000 workers in supply chains, programmes for women and refugees, partnership with the UN
Target by 2030	100% renewable energy, real living wage in the supply chain	Mass reduction of emissions, scaling of energy-saving technologies	Full circularity of production, 100% sustainable materials, decarbonisation of activities

Source: developed by the author based on Unilever (n.d.), Tesla's energy storage solutions: Powering a sustainable future (n.d.), Tesla (n.d.), IKEA (2023), Inter IKEA Group (2023), Ingka Group (2024a)

The table presented illustrates the diverse approaches to sustainable development adopted by leading international companies – Unilever, Tesla, and IKEA. Despite operating in different sectors, all three corporations integrate environmental, social, and economic dimensions into their overarching strategies. Unilever focuses on sustainable supply chains and eco-friendly packaging, Tesla makes a substantial contribution to the decarbonisation of transport and energy, while IKEA implements circular economy practices and invests in renewable energy. All three companies also demonstrate a high level of social responsibility, aiming to generate a positive impact on employees, consumers, and communities. This multifaceted approach reflects a shift from declarative environmentalism to the systematic implementation of sustainable development principles within business strategies.

In the context of developing an effective model for planning business processes in line with sustainable development principles, it is advisable to apply a set of practical measures aimed at ensuring long-term environmental, economic, and social efficiency. It is essential to develop a corporate strategy that embeds ESG objectives. Employing LCA tools is advisable to evaluate environmental impacts at every stage of a product's life – production, use, and disposal.

The implementation of modern ERP systems – such as SAP S/4HANA or Oracle NetSuite – will facilitate the automation of resource-consumption monitoring, emissions control, and the enhancement of managerial transparency. Big data, IoT, and digital-twin technologies enable risk forecasting and the simulation of the outcomes of innovation adoption. Enterprises are advised to implement closed-loop production cycles with material reuse, design products with high recyclability, and minimise waste. Particular attention should be given to eco-design of goods and the adoption of reusable or refillable packaging. It is recommended to audit suppliers for compliance with sustainable development criteria, including environmental standards, social responsibility, and operational transparency. The use of satellite monitoring, blockchain technologies, and AI is advisable to enhance supply chain traceability and prevent environmental risks. It is essential to implement internal training programmes for staff on sustainable development principles, establish innovation labs and idea incubators, and develop an employee motivation system focused on achieving sustainable outcomes. It is advisable to implement socially oriented projects – particularly in the fields of healthcare, education, and employment for vulnerable population groups. Enterprises should ensure the observance of labour rights throughout their supply chains and adopt gender-sensitive human-resource management practices. It is expedient to implement international non-financial reporting standards, such as the GRI, the Sustainability Accounting Standards Board (SASB), and the Corporate Sustainability Reporting Directive (CSRD). Companies should ensure transparency and accessibility of their sustainability performance data through electronic platforms, social media, and interactive dashboards. The outlined recommendations are aimed at transforming the traditional enterprise management model toward sustainable, innovative, and responsible operations. Their implementation will enable business entities to formulate strategic decisions that address contemporary challenges and trends in sustainable development, while also ensuring long-term competitiveness at both national and global levels.

DISCUSSION

Under current conditions of global change and sustainable development challenges, it is becoming increasingly significant to integrate sustainability principles into all levels of enterprise management, including business process planning. The scientific community is actively researching this issue, focusing on both organisational and technological aspects as well as strategic aspects. S.V. Korobka (2024) carried out a comprehensive analysis of the key advantages of implementing a sustainable development strategy, including the growth of reputational capital, cost reduction through innovation, efficient use of resources and opening up new market opportunities. The author concluded that this strategy increases the efficiency of business processes and ensures the environmental, social and economic sustainability of enterprises. The author also highlighted the importance of communication with stakeholders and transparency in managerial decision-making. However, the role of human capital and corporate culture in the implementation of a sustainable development strategy has not been analysed, although these factors play a key role in shaping values oriented towards sustainable management and motivating staff to achieve sustainability goals (Balanovska *et al*., 2024).

T.O. Stepanenko (2020) identified the stages of sustainable development management, covering economic, social and environmental areas. The author proved that the implementation of a sustainable development strategy that can increase the competitiveness of an enterprise, its sustainability and financial performance, ensure compliance with quality standards and positively influence the environment. The research identified approaches to the formation of a system of sustainable development indicators and their integration into the management accounting system. At the same time, there was no analysis of the instruments of state incentives for sustainable business development (benefits, grants, tax incentives, etc.), which could contribute to a deeper understanding of the motivational factors for enterprises in implementing sustainable development measures.

O.E. Kofanov *et al*. (2023) paid attention to the peculiarities of business processes in the field of green startups, analysing the author's project Bioenergy-Startup and substantiating its Canvas business model. As part of the study, authors proposed a marketing strategy for promoting this startup's innovative products and formed an algorithm for launching them on the market. Particular attention was paid to positioning the product as environmentally friendly, as well as using digital communication channels to attract the target audience. However, the study did not consider the issue of assessing the environmental performance of the Bioenergy-Startup project, in particular, there was no analysis of the potential environmental impact of the proposed innovations, which makes it impossible to comprehensively assess the project's performance in the context of sustainable development principles.

A.O. Cherniaieva & V.O. Metla (2024) conducted a detailed investigation of the stages involved in business process development. Although that study thoroughly examined the phases of business process design, it does not explicitly focus on the aspect of sustainable development. The authors' viewpoint is valid since understanding the structure and logic of business processes serves as a foundational basis for the subsequent integration of sustainable development principles. The research was primarily oriented toward the organisational and technological dimensions of business planning rather than the environmental or social components of sustainability.

Several researchers have made significant contributions to studying innovation management and sustainable development of enterprises. A. Brychko & X. Zui (2023) analysed the features of implementing innovation management within the framework of sustainable development

and proposed a method for evaluating the effectiveness of a continuous innovation process in a dynamic external environment. The authors investigated innovation management in a sustainability context, which is closely related to business process planning. The argument put forward in this study was justified, highlighting the adaptability of processes to change – a crucial element in contemporary business planning. The focus on evaluating the effectiveness of the innovation process, rather than the structural planning of business operations, represents a notable distinction from the previously discussed study. A thorough set of performance indicators was developed by O.V. Bondar-Pidhurskaya *et al*. (2020) to evaluate the management efficacy of creative mechanical engineering businesses in light of the SDGs of the twenty-first century. The scholars proposed the development of performance indicators for the management of innovative enterprises, which serve as a foundation for the strategic planning of business processes. The interpretation offered in the study is credible since it enables the measurement of the sustainable effectiveness of business processes. The conducted research differs from the authors' scientific approaches by its focus on the mechanical engineering industry and its emphasis on metrics rather than directly on planning methodologies.

P.S. Demchenko (2022) presented the key aspects of implementing a strategy for sustainable innovation and investment development in iron ore enterprises, providing economically justified managerial decisions. The author examined innovation-investment development strategies that influence planning; however, the focus is not specifically on business processes themselves. This perspective is valid from the standpoint of strategic management. A key divergence from the present research lies in the broader scope of strategy when contrasted with business processes. Strategy delineates the trajectory of the organisation, rather than detailing granular operational procedures. The study demonstrated how balancing business and sustainability impacts efficiency – a crucial insight for planning. This perspective is highly relevant since it supports the integration of sustainability into both strategic and operational decision-making. The difference from the conducted research is the focus on SMEs and the external environment, rather than on internal planning processes. O.O. Plakhotnik & I.M. Chernyavs'ka (2020) identified methods and tools for sustainable development management that help identify sources and directions of change. The researchers examined change management tools within the context of sustainable development that can be applied in business planning. This perspective is substantiated since business process planning requires flexible approaches to change. The focus of the study was on change management rather than on the development of business processes themselves. F. Rosati *et al*. (2022) employed a constructive research method to develop a managerial approach that fosters business model innovation aimed at achieving the SDGs. The managerial approach was based on business model innovation, which is closely related to process design. This viewpoint is well-founded since innovation is the driving force behind changes in business processes. Unlike research conducted in this study, these authors' studies place greater emphasis on the business model itself rather than on specific processes within the enterprise. J.A. van Zanten & R. van Tulder (2021) demonstrated that managing the interplay between SDGs enhances corporate resilience. This interaction between SDGs strengthens organisational sustainability; however, it operates at the policy level rather than at the level of process planning. Their insight is relevant for management at the macro level but it is less applicable to operational planning. The authors focused on corporate strategy rather than on the development of specific business processes. A. Sumets *et al*. (2022) established that the integration of sustainable development values into the management of agroholdings generates a positive socio-economic impact. Authors' study examined how sustainable development values are incorporated into management practices, directly influencing process planning. This insight is valid since it confirms the practical importance of value orientation in business planning.

The main distinction lies in the sectoral focus – agribusiness. M. Demianchuk *et al*. (2021) outlined the stages of implementing the sustainable development concept in enterprises. The authors identified these implementation stages as a foundational framework for planning. The viewpoint is valid as it provides a rationale for integrating sustainable changes into business operations. The key difference from this research is that authors of aforementioned study outline the general development stages rather than the detailed aspects of process planning. K. Andriushchenko *et al*. (2020) examined key aspects of digital transformation in enterprises within an inter-industry context. While digital transformation influences processes, there is no direct connection to sustainable development in the context of planning. This perspective on digital transformations is sound but it ignores social and environmental factors. The distinction from this research lies in the predominance of the digital dimension over sustainability. S. Bondarenko (2023) investigated the interrelation between sustainable development and quality management in the evolutionary process of enterprises. The study reveals the significant link between quality and sustainability, which is crucial for constructing effective processes. This is a valid perspective – integrating quality management into process planning enhances the effectiveness of sustainable changes. The author emphasised quality rather than the structural aspects of processes. O.S. Moroz (2021) examined CSR through the lens of international standards. The study considered how social responsibility standards influence the ethical dimension of business processes. This is a pertinent perspective, serving as a valuable complement to general planning. The distinction from this research is in the focus on values and norms rather than on process planning itself.

E. Nabais & M. Franco (2024) established that SMEs recognise the importance of sustainable development with external factors significantly influencing their strategies. The study demonstrated how external factors shape sustainable strategies for SMEs, which in turn impact business processes. This argument is sound, emphasising the importance of adaptability of business processes to external challenges. The distinction lies in the study's focus on small businesses rather than a universal model. R. Mahajan *et al*. (2024) reviewed studies related to the SDGs within the fields of business and management to clarify their role in advancing this

global agenda. Authors investigated the role of the SDGs in management, which serves as a foundation for sustainable planning. The viewpoint is rooted in empirical data, providing a global context. The distinction of that study lies in its review nature rather than being directly applied to planning. The studies outlined demonstrate an integrated approach to managing sustainable development and digital transformation of enterprises in the dynamic conditions of the modern business environment. The primary objective of the research was to identify methods and tools that will allow companies to plan their activities in accordance with the principles of sustainable development and to offer practical tools for implementing these methods.

CONCLUSIONS

The research showed that effective business process planning is key to achieving strategic goals, optimising resources and forming an adaptive, innovative management model. The following results were summarised: planning encompasses goal setting, plan development, role allocation and control; strategic planning is based on environmental analysis, SWOT, risk assessment and scenario modelling; flexible planning uses Agile, Lean and digital technologies; PDCA ensures continuous improvement. Practical recommendations were proposed: integration of ESG principles, digital transformation, development of a circular economy, innovative culture, and working with stakeholders.

Within the scope of the present research, it has been established that the sustainable development of an enterprise is predicated upon three interconnected dimensions: economic, environmental, and social. These collectively constitute the foundational tenets of the CSR framework. It has been determined that the establishment of socially resilient organisational structures constitutes a crucial component of enterprises' sustainable development strategy. Furthermore, it has been demonstrated that the integration of social priorities into business processes fosters the enhancement of trust among employees, consumers, and investors, alongside the cultivation of long-term competitive advantages. The key outcomes of the present research encompass: the formulation of a socially oriented corporate policy; the enhanced engagement of enterprises in the development of local communities; the provision of equitable opportunities for all demographic groups; adherence to international standards and ethical norms; the integration of environmental stewardship into managerial decisions; the application of the principles of CSR as an internal governance strategy.

It has been established that the application of digital technologies, including big data, IoT, and AI, significantly enhances the efficiency of resource management and optimises the business processes of enterprises. These technologies facilitate real-time monitoring, thereby contributing to cost reduction, the improvement of product quality, and a decrease in environmental impact. Furthermore, it has been observed that digital solutions enable the automation of production processes, the forecasting of demand, the optimisation of logistics, and the reduction of an enterprise's carbon footprint. It has been proven that the integration of circular economy principles facilitates the formation of closed-loop production cycles, the effective management of waste streams, the reuse of materials, and the creation of novel business models. The synergistic combination of digitalisation and circularity ensures the enhanced resilience of enterprises and the development of innovation-oriented production chains.

An analysis of the practical experience of Unilever, Tesla, and IKEA has demonstrated the efficacy of implementing sustainable development strategies. It has been established that these companies successfully execute initiatives pertaining to emissions reduction, the utilisation of renewable energy sources, the recycling of materials, the development of sustainable supply chains, and the assurance of social responsibility. Their operational practices corroborate the advisability of a comprehensive approach to the transformation of business processes in accordance with the principles of sustainable development.

Taking into account the results and conclusions obtained, a promising direction for further studies is the development of adaptive models for planning business processes of enterprises in the context of sustainable development, with consideration given to industry specifics, digital transformation, and the integration of circular economy principles, in particular, to develop a model of scenarios for the transformation of business processes in conditions of environmental uncertainty and social challenges (for instance, pandemics, migration crises, rising energy prices).

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Планування бізнес-процесів підприємства в умовах сталого розвитку

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Анотація. Сучасні виклики вимагають від бізнесу переосмислення своїх бізнес-моделей шляхом інтеграції принципів сталого розвитку в управлінські процеси. Метою дослідження було визначити методи та інструменти, які допоможуть компаніям планувати свою діяльність відповідно до принципів сталого розвитку, а також надати практичні інструменти для їх впровадження. Враховуючи складність та багатогранність предмету дослідження, було застосовано комплексний підхід, який включав наступні методи: аналіз літературних джерел – проведено огляд наукових публікацій та корпоративних стратегій з метою виявлення ключових тенденцій планування бізнес-процесів відповідно до принципів сталого розвитку. Порівняльний аналіз використовувався для вивчення та порівняння основних методів та підходів до планування бізнес-процесів. Метод кейс-стаді застосовано для аналізу практичної реалізації принципів сталого розвитку на прикладах компаній Unilever, Tesla та IKEA. Їхні бізнес-стратегії, екологічні ініціативи та соціальна відповідальність були розглянуті з метою виявлення ефективних підходів до інтеграції сталого розвитку в планування бізнес-процесів. Метод екологічної оцінки використано для розгляду застосування екологічного аудиту, оцінки життєвого циклу продукції, впровадження систем екологічного менеджменту ISO 14001:2015/Amd 1:2024 та принципів циркулярної економіки. Метод систематизації використано для узагальнення ключових аспектів, які в сукупності складають основу концепції корпоративної соціальної відповідальності; узагальнено методи ефективного поєднання економічної, екологічної та соціальної сталості та упорядковано основні підходи до планування бізнес-процесів. Застосовано аналітичний метод для дослідження впливу сталого розвитку на планування бізнес-процесів. Наведені в публікації приклади підходів і стратегій сприяють формуванню довгострокового стратегічного управління, закріпленню екологічних орієнтирів і цінностей, підвищенню конкурентоспроможності бізнесу в сучасних умовах

Ключові слова: інновації; економічна, екологічна та соціальна стійкість; стратегії; корпоративна соціальна відповідальність; цифрові технології