

UDC 658.011.8:004:330.341.4

DOI: <https://doi.org/10.31651/2076-5843-2025-2-62-73>

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DIGITAL TRANSFORMATION AS A CONDITION FOR SUSTAINABLE DEVELOPMENT: ESG-ORIENTED APPROACH IN ENTERPRISES MANAGEMENT

Reducing the negative impact on the environment from the activities of business structures, increasing the level of social indicators through equal access of the population to resources, services and opportunities that determine the quality of life of large social groups, as well as fair treatment of employees by the company's management are closely correlated with the goals of sustainable development, which Ukraine adheres to at the national level, integrating into the global space as a country that cares about the future of the planet. Therefore, the management staff of modern enterprises faces an urgent challenge - to transform approaches to business management using the advantages of digitalization to ensure success on the path to sustainable development in the current and long-term prospects.

Purpose - establishing the role and opportunities of digital transformation of enterprise management on their path to pursuing sustainable development goals and characterizing an ESG-oriented approach in the management of modern enterprises.

The characteristics of the ESG-oriented approach in enterprise management are summarized and the potential consequences of digitalization for the implementation of this process are determined. In the field of environmental goals, these are: greening of production; responsible use of resources; introduction of energy-saving technologies; cost and waste management; initiation and participation in environmental projects and initiatives; minimization of emissions. In the field of business socialization, these are a human-centered approach in management - in relation to employees, customers, partners, stakeholders; expansion of corporate social responsibility practices; adherence to the DEI principle in HR management. Regarding the management of organizations in general, the expected changes from the introduction of the ESG-oriented approach should be: openness and transparency of the management system; broadcasting the mission, vision, and culture of the enterprise through social networks; promoting employee involvement in the process of making management decisions; balancing the interests of stakeholders; independence of supervisory bodies; effective supervision and protection of shareholder rights; progressive risk management (including environmental and social risks); dependence of management remuneration on achieved goals.

The role of digitalization and digital transformations in the processes of qualitative restructuring of business models of modern enterprises to meet the needs of pursuing sustainable development goals is determined. The characteristics of the ESG-oriented approach in enterprise management are summarized. The impact of digitalization on the environmental, social and managerial aspects of the functioning of enterprises is specified and the possibilities of using digital transformations to increase the level of achievement of strategic goals of sustainable development of business entities are established.

The implementation of an ESG-oriented approach to enterprise management can be considered successful if it results in: a reduction in the level of impact of the business entity's activities on the environment, an increase in the level of satisfaction of employees, suppliers, customers, local communities and other categories of stakeholders and social groups from interaction and cooperation with the enterprise; the internal management systems of the enterprise are optimized, automated and digitized, and the process of such management itself is characterized by social responsibility and transparency.

Keywords: digitalization, digital transformation, sustainable development, corporate governance, sustainable development goals, development management, digital risks.

Problem statement. Digitalization is rapidly penetrating all spheres of economic life. Digital transformations cover most processes in the activities of modern enterprises. Those companies that seek

to embark on the path of strategic development and survive in the competitive struggle must quickly and effectively introduce digital technologies and services and adapt their management processes to implementation in complex digital ecosystems. However, any evolution, including digital, carries a number of threats. In particular, digital technologies sometimes negatively affect the state of the ecological environment. For example, artificial intelligence, which is currently used actively and everywhere, requires a large amount of energy, which is accompanied by an increase in CO² emissions into the atmosphere. The social effect of digitalization is also noticeable: the staff of many companies has negative expectations about their career prospects, given how quickly and quickly digital technologies can replace human labour not only in its physical manifestation, but also in its intellectual one. Organizational management systems and mechanisms have been exposed to risks from remote employment, the complexity of monitoring the results of digital teams, the analysis of large volumes of information that need to be processed to make rational management decisions; establishing and tracking 24/7 communication, the lack of opportunities to control the quality of employees working online, etc.

Reducing the negative impact on the environment from the activities of business structures, increasing the level of social indicators through equal access of the population to resources, services and opportunities that determine the quality of life of large social groups, as well as fair treatment of employees by company management are closely correlated with the sustainable development goals that Ukraine adheres to at the national level, integrating into the global space as a country that cares about the future of the planet. Therefore, the management staff of modern enterprises is faced with an urgent challenge - to transform approaches to business management using the advantages of digitalization to ensure success on the path to sustainable development in the current and long-term prospects.

Analysis of recent research and publications and isolation of part of an unrelated problem.

This study conducted a content analysis of two blocks of publications by Ukrainian scholars. The first block comprises relevant publications from 2021-2025. Familiarization with their content allowed us to identify the problematic aspects accompanying the digitalization of the economic space of business entities' activities and the digital transformation of business processes within domestic enterprises.

A number of researchers characterize the advantages and opportunities that digitalization can provide to businesses. For example, Artyomova A. Yu. emphasizes the digital transformation of enterprise innovation systems and thoroughly describes the mechanisms of change, cost reduction, and increased competitiveness [1], which emerge given the correct implementation of new methods and models of digital management; Achkasova L. M. specifies the features of the digital transformation of an enterprise's transport and logistics system [2]; Bilyi D. I. and Garafonova O. I. define the common and distinguishing features of digital transformation in enterprises across various economic sectors [3]; Bryukhovetska N. Yu., Bulyeyev I. P., and Chorna O. A. trace the evolution of approaches to enterprise management in the context of digital transformations [4]; Bugrimenko R. M., Smirnova P. V., and Smokova L. M. focus on the specifics of managing an enterprise's strategic potential under digital transformation [5]; and Ivchenko Ye. A. and Khimchenko A. O. identify the characteristic features of digital transformation of business process management systems in Ukrainian enterprises [6].

At the mega and macro levels, the issue of digitalization is raised by Kovalchuk T. G., who defines the priority directions for the development of global entrepreneurship in Ukraine within the context of the structural transformation of the digital economy [7]. Digital transformations are currently occurring at all levels of enterprise management and across various aspects of their financial and economic activities. Their impact is traceable in organizational culture [8], intellectual potential [9], marketing [10, 11], general management [12, 13], and human capital management [14].

Scholars' attention is drawn to the problems of developing modern models for diagnosing and evaluating enterprise digital maturity in the context of digital transformation [15], comprehensive transformations of industrial enterprise business processes under digitalization [16], opportunities for digital transformations of enterprises based on cloud services [17], and the formation and analysis of the statistical basis for forming an enterprise's business model in the context of digital transformation [18].

The second block groups publications by contemporary scholars concerning the problematics of enterprises adhering to sustainable development goals. Researchers believe that evaluating the state of an enterprise's economic security should serve as the foundation for making effective management

decisions based on sustainable development principles [19]. Another tool for analysing an enterprise's potential for sustainable development is anti-crisis financial forecasting [20, 21], and it is also proposed to use an assessment of the sensitivity of an enterprise's investment activity [22].

The problems and opportunities for activating sustainable development of economic entities and managing enterprise sustainable development are raised in the publications of scholars such as Volynets L. M., Dobrovolska A. M., Dobrovolskyi O. S., Penkivska K. S., Yanishevskyi A. A. [23]; Voloshchuk L. O., Yakymchuk I. O. [24]; Kucheryava M. V., Lisovyi S. M. [25]; Makar O. P., Roik O. R. [26]; Navrozova Yu. O., Yanytska A. M. [27]; Svystovych A. P., Liubchynskyi L. I., Kononenko O. A., Skvortsov M. E., Yaryhin P. Yu., Tsvyk S. R. [28]; Syomchenko V. V., Dobrodub A. A. [29]; and Khudolei V. Yu., Karpenko O. O., Biryukov Ye. I. [30].

However, the ESG-oriented approach to enterprise management, as well as the impact of digitalization on its implementation in conditions of uncertainty and risks, remain insufficiently researched in professional scientific literature.

The aim of the article is to establish the role and opportunities of digital transformation of enterprise management on their path to pursuing sustainable development goals and to characterize the ESG-oriented approach in the management of modern enterprises.

The basic material of research. The study of materials from the Scopus database from 1995 to 2025 demonstrates that the phenomenon of digitalization in the context of enterprise management has been studied in various areas, in particular, the largest number of publications concerned the field of computer science (23% of all publications in the database), engineering (15% of all publications in the database), business, management and accounting (14% of all publications in the database), decision science - a multidisciplinary field of knowledge that combines elements of mathematics, statistics, economics, psychology and computer science (9% of all publications in the database) - Fig. 1. These data indicate a significant scientific interest of researchers in studying the possibilities of digitalization and digital transformations in the management of organizations and their divisions.

Based on the results of the analysis of publications related to the methodological aspects of digital transformation of business entities, Bilyi D. I., Garafonova O. I. identified four main areas in which research is directed: the first area covers scientific research devoted to the formalization and updating of the conceptual foundations of digital transformation, its impact on business models and management approaches used by enterprises; the second area concerns the features of the manifestation of digital transformation in various sectors of the economy, including technologies for managing enterprises of various types of economic activity in the context of sustainable development; the third area formed publications focused on the analysis of methods for digital transformation of business processes and approaches to assessing the results of its effectiveness, and considered the possibilities of using digital transformations as a platform for sustainable business development; the fourth area consists of studies that contain the results of the analysis of the impact of digital transformation on the state of entrepreneurship in the international context [3, p.38-40].

Kuzminska N. L., Kotsiubaylo M. R. argue that according to the “Concept of Development of Digital Economy and Society of Ukraine for 2018–2020”, digitalization is the saturation of the physical world with electronic and digital devices, tools, systems and the setting up of electronic and communication exchange between them, which actually enables the integration of the virtual and physical, creating a cyber-physical space. In turn, digital transformation is the process of introducing digital technologies into all aspects and areas of an enterprise's activity, aimed at increasing its efficiency, reducing costs and creating new opportunities for development [9, p.152].

The digitalization of the economic space in which modern enterprises operate is characterized by the following trends: the growth of flexible and adaptive management, the spread of SMAC (Social, Mobility, Analytics, Cloud) technologies in the business processes of companies, the launch of new forms and types of business in a digital format, including those that are 100% electronic, the use of digital ecosystems to automate the functioning and management of enterprises, the renewal of business models for doing business, [4, p.456].

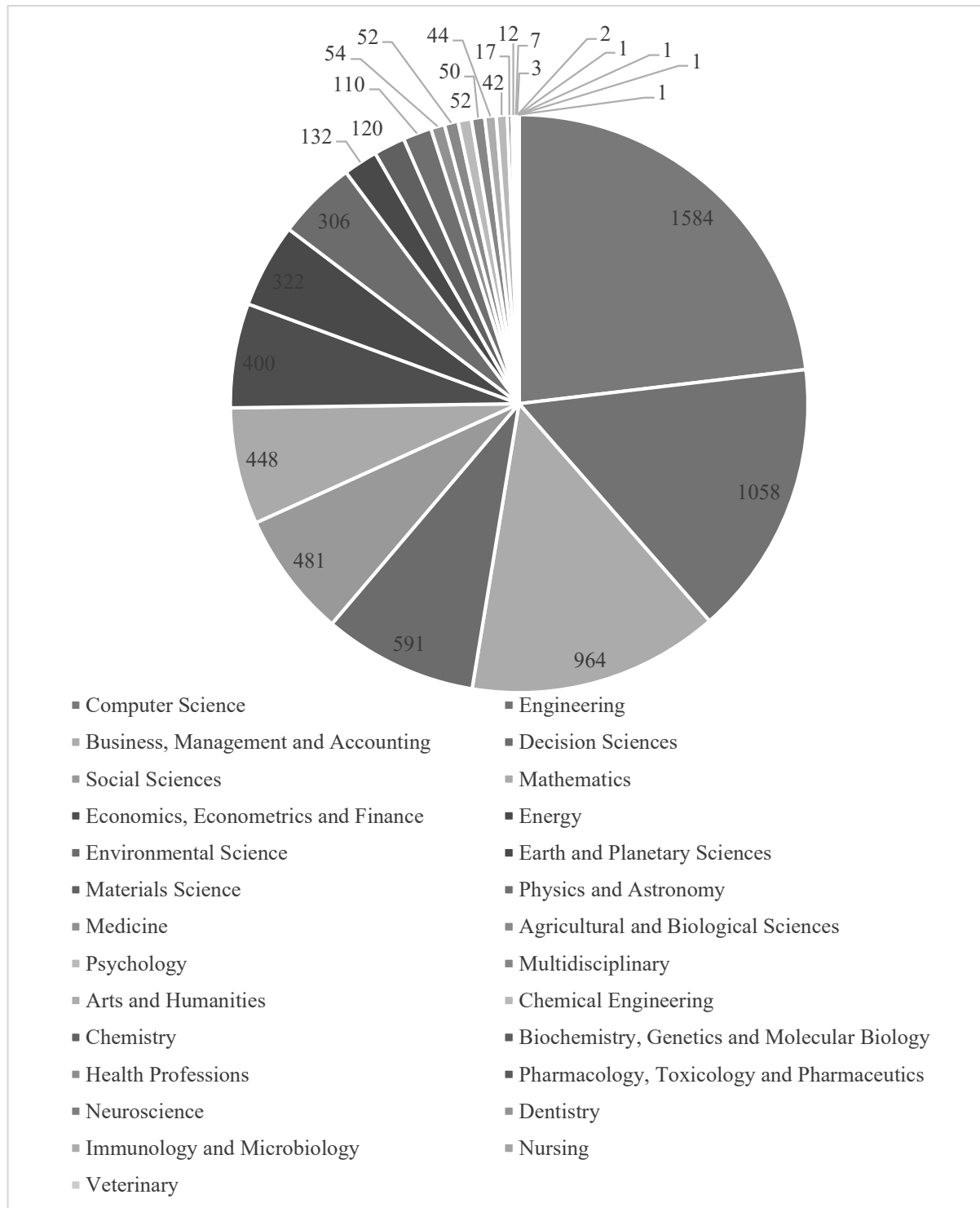


Figure 1. - Number of publications on business management and digital transformation in the Scopus database (number of documents by field of knowledge, 1995-2025)

Source: developed by the author

Bilyi D. I., Garafonova O. I. believe that approaches to digital transformation of enterprises in modern conditions can be grouped as follows: integration of digital technologies into enterprise resource management, data orientation in financial and marketing systems, automation of business processes, in particular, document flow, creation and use of digital ecosystems, flexible models of management organization and personnel management (for example, the use of adaptive management and work in digital teams) [3, p.41]. Ivchenko E.A., Khimchenko A.O. note that the introduction of digital technologies allows you to automate operational processes, improve the quality of products and services,

increase the efficiency of resource management and minimize costs. The use of technologies such as RFID (Radio Frequency Identification), blockchain, cloud services, BPM (Business Process Management) and RPA (Robotic Process Automation) helps increase the productivity of enterprises and their adaptation to new business conditions. There are many modern platforms that can help enterprises in this matter. One of such platforms is Business Process Management (BPM). This is software that allows you to automate, manage and optimize business processes. It allows you to improve the productivity and efficiency of business processes, as well as reduce the costs of their implementation [4, p.48].

Ovchinnikova V. O., Nosatenko O. D. identify five thematic components of digital business transformation: structural changes and changes in value creation as a result of the introduction of digitalization at different levels of a modern enterprise; use of digital technologies; dynamic capabilities; consumer behavior; strategic response [12, p.183-188]. Chorna O. A. insists that a sign of successful digitalization of the enterprise management process is the convergence of four SMAC technologies: social (platforms, social networks); mobile (technologies and platforms, connected devices with sensors for generating and transmitting data); analytical (big data, data collection and processing) and cloud (cloud computing, access to technologies, data), as well as the active use of innovative technologies, such as virtual and augmented reality; cognitive and artificial intelligence; big data; Internet of Things (IoT); 3-D printing; robotics. In the field of HR management, the desired consequence of digitalization is the introduction of remote work models and human capital development, in particular smart-working [12, p.90-91]. Thus, successful digital transformation involves not only the introduction of technologies, but also the adaptation of the organizational structure of the enterprise, changing management approaches and increasing the digital competencies of personnel [3, p.46]. Thus, during digitalization, the managerial and social planes undergo qualitative changes, approaches to performing tasks within the framework of personnel, financial, information, strategic and risk management change. We consider the introduction of an ESG-oriented approach to enterprise management to be an effective response by the management of a business entity to the challenges of digitalization and digital transformation of business processes, as well as to other current challenges of the time and taking into account the goals of sustainable development.

The ESG-oriented approach to enterprise management is based on attention to the company's environmental impacts on the environment (E – Environmental), its social policy (S – Social), which determines the characteristics of the personnel management process, and on the managerial aspects and practices (G – Governance), on which the organization's management system operates. The need to introduce such an approach is explained by the fact that, as noted by Bryukhovetska N. Yu., Buleev I. P., Chorna O. A., production methods and ways of using human capital of enterprises are currently being updated, there is a transition from hierarchy to network interactions of counterparties; competition is shifting towards competition for labour; communications are becoming easily accessible; work is increasingly depersonalized and alienated; artificial intelligence technologies contribute to the active implementation of supervision and control tools [4, p.457]. In such conditions, the social, managerial and environmental goals of the enterprise become a priority and should be reflected in its development strategies.

ESG-oriented approach to enterprise management is a direction of strategic management of organizations, which is characterized by a responsible attitude to the resources available to the company, shifting the focus from financial goals to social, environmental and managerial guidelines. The latter provide for transparent management with an emphasis on human-centeredness, corporate culture and responsible consumption.

The list of environmental goals of the enterprise can include the following: reducing greenhouse gas emissions (minimizing the carbon footprint), including from the use of artificial intelligence; rational use of resources such as water, electricity, raw materials and materials, following the principles of the circular economy; secondary use, waste management and recycling; preventing environmental pollution; taking measures to preserve biodiversity and expand the use of renewable energy sources.

The list of social goals of the enterprise when using an ESG-oriented approach to enterprise management includes: ensuring fair and equal working conditions, decent remuneration at a competitive

level; compliance with occupational safety standards and physical safety of the employee on the territory of the enterprise; guaranteeing equality, diversity and inclusion (gender and age balance in the team and teams, absence of discrimination based on age, sex, religion, nationality, etc. - strict adherence to the principles of DEI - diversity, equity, and inclusion); volunteering, assistance to internally displaced persons, creation of jobs for them, initiation of assistance programs for the families of employees who joined the ranks of the Armed Forces of Ukraine, were injured or died; assistance in solving the problems of territorial communities and charitable initiatives; protection of consumer rights and compliance with product/service quality standards; comprehensive protection of customer data and confidentiality - from loss of information and its unfair use; responsible relations with suppliers (for example, intolerance to child labour, refusal to partner with organizations that use the labour of people who are not officially registered and do not have any social guarantees from the employer).

Digitalization and digital technologies contribute to achieving the social goals of the enterprise, in particular, by optimizing communication processes. Kostromskyi M. V. emphasizes that cloud tools and platforms improve cooperation, allowing teams to communicate effectively between departments and regions. This change encourages cooperation, openness and knowledge exchange, destroying traditional hierarchical barriers [8, p.336]. Digital transformation creates new opportunities for the development of the intellectual potential of the enterprise, allowing more effective accumulation and use of knowledge and skills of employees, contributing to innovative development and increasing the competitiveness of the enterprise [9, p.152-153].

The list of goals for changing the corporate governance system includes: achieving a high level of transparency in the results of reporting and auditing; independence of the board of directors and its members from the personal interests of certain categories of stakeholders; compliance with business ethics and ensuring the possibility of taking anti-corruption measures; fair remuneration for management and shareholders in the event of effective financial and economic activity of the enterprise; introduction of mechanisms for protecting shareholder rights and risk management. Digital transformations of management business processes in companies contribute to the spread of decentralization practices in decision-making, enabling employees at all levels to contribute to the success of the organization, increasing their level of involvement, often through data analysis and automation. On the other hand, technologies such as cloud computing, artificial intelligence and data analytics play a crucial role in increasing organizational flexibility, and thus, allow enterprises to be more customer-oriented and competitive [8, p.336].

Therefore, the digital transformation of business process management systems of Ukrainian enterprises is relevant and important for the successful development of business in modern conditions [6, p.46]. Fig. 2 summarizes the characteristics of the ESG-oriented approach to enterprise management and demonstrates ways to use digitalization to increase its effectiveness for business entities to achieve sustainable development goals.

Thus, the features of the ESG-oriented approach to enterprise management and development are:

- integration into the general structure of the organization's management: ESG goals and principles cannot be a separate environmental, social or management project; they are systematically integrated into the overall business strategy and business model of the enterprise;

- orientation on long-term strategic goals: ESG orientation requires the focus of management efforts and resource expenditures on sustainable development goals and on creating long-term value for all categories of stakeholders, rather than the fixation of company management on the need to obtain short-term profit at any cost;

- increasing the level of investment attractiveness: enterprises that are guided in their activities by the principles of ESG-oriented management are often more attractive to investors, especially those who adhere to the principles of responsible investment and strive to have a reputation as a socially responsible business;

- risk reduction and comprehensive preventive risk management: effective management of ESG factors contributes to reducing the level of operational, information, reputational, personnel, regulatory and financial risks;

– improving business reputation and brand awareness: compliance by a company with ESG principles improves its image in the business space, strengthens customer and employee loyalty and attracts new talents;

– innovative changes and efficiency of business processes: a company's desire to achieve sustainable development goals often stimulates the initiation of innovative changes in financial and economic processes and increases the level of operational efficiency from current activities.

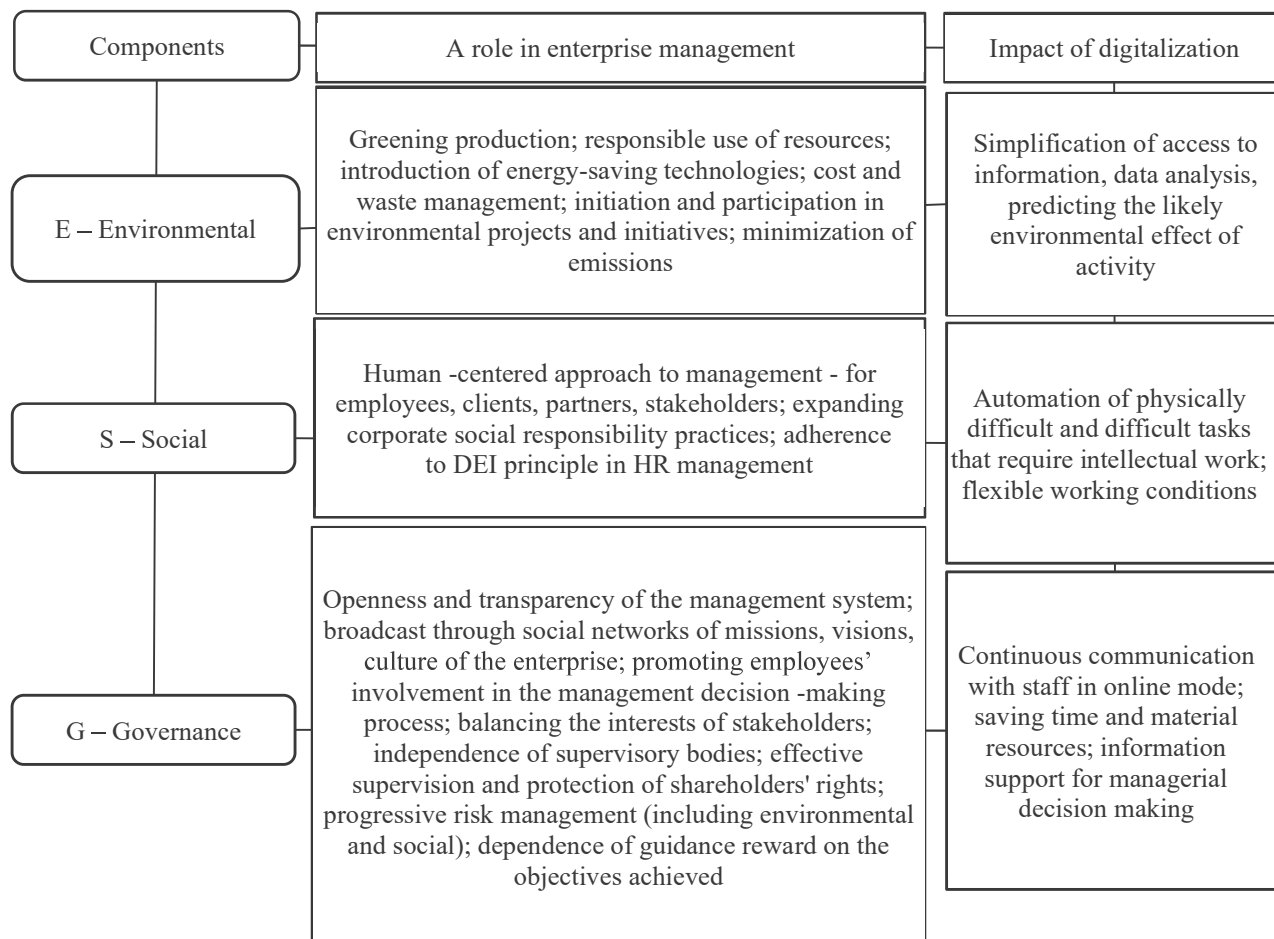


Figure 2. - ESG-oriented approach to enterprise management

Source: developed by the author

Therefore, the introduction of an ESG-oriented approach to management is a necessity for those strategically oriented enterprises that strive to be competitive in the market, socially responsible and successful in the long term.

The strategic tasks of managers to pursue the goal of maximum effective use of digitalization opportunities when integrating ESG-oriented management into the enterprise management system should be: the formation of new organizational structures; the use of project management principles; the formation of a special unit and the introduction of the position of director of digital technologies/chief digital director – Chief Digital Officer (CDO) to manage the digital development of the enterprise; the formation of digital competence and digital culture of employees [12, p.93]. The introduction of an ESG-oriented approach to enterprise management can be considered successful if it results in: a reduction in the level of impact of the business entity's activities on the environment, an increase in the level of satisfaction of employees, suppliers, customers, local communities and other categories of stakeholders and social groups from interaction and cooperation with the enterprise; Internal enterprise management systems are optimized, automated and digitized, and the process of such management itself will be characterized by social responsibility and transparency.

Conclusions and prospects for further research. Having studied the phenomenon of digital transformation as a condition for sustainable development and the prospects of an ESG-oriented approach in corporate management, the following conclusions can be drawn.

1. The characteristics of the ESG-oriented approach in enterprise management are summarized. In the field of environmental goals, these are: greening of production; responsible use of resources; introduction of energy-saving technologies; cost and waste management; initiation and participation in environmental projects and initiatives; minimization of emissions. In the field of business socialization, these are a human-centered approach in management - in relation to employees, customers, partners, stakeholders; expansion of corporate social responsibility practices; adherence to the DEI principle in HR management. Regarding the management of organizations in general, the expected changes from the introduction of the ESG-oriented approach should be: openness and transparency of the management system; broadcasting the mission, vision, and culture of the enterprise through social networks; promoting employee involvement in the process of making management decisions; balancing the interests of stakeholders; independence of supervisory bodies; effective supervision and protection of shareholder rights; progressive risk management (including environmental and social); dependence of management remuneration on achieved goals.

2. The main impacts of digitalization on the implementation of an ESG-oriented approach to management in the future for the business processes of the enterprise may be: effective continuous communication of managers with personnel online; saving time and material resources; information support for making management decisions; automation of physically difficult and difficult to perform tasks that require intellectual labour; flexible working conditions; simplification of access to information, data analysis, forecasting of the likely environmental effect of doing business.

The prospects for further research are in the formation of strategic guidelines for managing the sustainable development of modern enterprises in the context of the spread of digitalization and the strengthening of digital transformations of business processes of business entities of various types of economic activity.

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ЦИФРОВА ТРАНСФОРМАЦІЯ ЯК УМОВА СТАЛОГО РОЗВИТКУ: ESG-ОРІЄНТОВАНИЙ ПІДХІД В УПРАВЛІННІ ПІДПРИЄМСТВАМИ

Вступ. Зниження негативного впливу на навколишнє середовище від діяльності підприємницьких структур, підвищення рівня соціальних показників шляхом рівного доступу населення до ресурсів, послуг і можливостей, що визначають якість життя великих соціальних груп, а також справедливе ставлення до працівників з боку менеджменту компанії тісно корелюють із цілями сталого розвитку, яких дотримуються Україна на загальнонаціональному рівні, інтегруючи до глобального простору як країна, яка турбується про майбутнє планети. Відтак, перед управлінським персоналом сучасних підприємств постає актуальний виклик - трансформувати підходи до управління бізнесом із використанням переваг цифровізації для забезпечення успіху на шляху сталого розвитку у поточній та довгостроковій перспективах.

Мета - встановлення ролі та можливостей цифрової трансформації управління підприємствами на їх шляху слідування цілям сталого розвитку та характеристика ESG-орієнтованого підходу в управлінні сучасними підприємствами.

Результати. Узагальнено характеристики ESG-орієнтованого підходу в управлінні підприємствами та визначено потенційні наслідки цифровізації для реалізації цього процесу. У площині екологічних цілей – це: екологізація виробництва; відповідальне використання ресурсів; запровадження енергозберігаючих технологій; управління витратами та відходами; започаткування та участь у природоохоронних проєктах і ініціативах; мінімізація викидів. У площині соціалізації бізнесу – це людиноцентрований підхід в управлінні – щодо працівників, клієнтів, партнерів, стейкхолдерів; розширення практик корпоративної соціальної відповідальності; дотримання принципу DEI в HR-менеджменті. Щодо менеджменту організацій в цілому, очікуваними змінами від запровадження ESG-орієнтованого підходу мають стати: відкритість і прозорість системи управління; трансляція крізь соціальні мережі місії, візії, культури підприємства; сприяння залученості працівників до процесу прийняття управлінських рішень; балансування інтересів стейкхолдерів; незалежність наглядових органів; ефективний нагляд і захист прав акціонерів; прогресивне управління ризиками (у т.ч. екологічними та соціальними); залежність винагороди керівництва від досягнутих цілей.

Оригінальність. Визначено роль цифровізації та цифрових трансформацій у процесах якісної перебудови бізнес-моделей сучасних підприємств під потребу слідування цілям сталого розвитку. Узагальнено характеристики ESG-орієнтованого підходу в управлінні підприємствами. Уточнено вплив цифровізації на екологічні, соціальні та управлінські аспекти функціонування підприємств і встановлено можливості використання цифрових трансформацій для підвищення рівня досяжності стратегічних цілей сталого розвитку суб'єктів господарювання.

Висновок. Успішним можна буде вважати запровадження ESG-орієнтованого підходу в управління підприємством, якщо у його результаті буде досягнуто: зменшення рівня впливу діяльності суб'єкта господарювання на навколишнє середовище, підвищено рівень задоволеності співробітників, постачальників, клієнтів, місцевих громад та інших категорій стейкхолдерів і суспільних груп від взаємодії та співпраці з підприємством; оптимізовано, автоматизовано та оцифровано внутрішні системи управління підприємством, а сам процес такого управління характеризуватиметься соціальною відповідальністю та прозорістю.

Ключові слова: цифровізація, цифрова трансформація, сталий розвиток, управління підприємством, цілі сталого розвитку, управління розвитком, цифрові ризики.

Одержано редакцією: 28.03.2025
Прийнято до публікації: 19.04.2025