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Risk assessment in the development of strategy for the use of company's resource potential under modern conditions

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Abstract. Rational use of resources minimises the risks associated with the implementation of a company's objectives in the context of changing global financial and economic conditions. The aim of this study was to identify the key threats in the process of strategic planning of enterprise development through an analysis of its potential and the volume of its resource base. The main research methods used were systems analysis (to outline the components of the problem) and the historical method (to consider the stages of formation and development of the system for assessing the resource potential of an enterprise). It was found that the concept of resource potential utilisation and the associated processes are interpreted in various ways, grouped according to characteristics, features, and specificities. The analysis of companies such as Google and MySpace revealed that the practice of developing and using strategies for applying the resource base is most effectively implemented by corporations operating primarily in the technological and information sectors. These companies utilise their entire resource base (human resources, technological capacity, financial capabilities, innovative knowledge, intellectual capital) in their operations. It was established that, based on these resources, a company builds a development strategy that includes scenario monitoring, strategic planning, strategy implementation, and allows for bypassing or omitting certain stages while introducing new ones. Through risk assessment (e.g. continuation of hostilities, intensified mobilisation, etc.), the potential intensity of their impact on further trends in entrepreneurial activity in Ukraine was emphasised. It was found that for Ukrainian enterprises that continue to operate under wartime conditions, the implementation of risk management measures is a critically important task, particularly in the search for alternative development paths. The results can be used as practical input for further academic research on this topic

Keywords: economic activity; capital; management system; innovation; digital tools

INTRODUCTION

In the face of the sharp and unpredictable transformations of global development in the 21st century, it is essential to maintain strong positions with a clear understanding of the challenges and complexities of the new order. This issue is relevant not only for civil society but also for the business sector, as the latter plays a crucial role in the development of specific groups and populations, and the overall well-being of the state. Careful planning of development strategies and assessment of potential risks in the process of achieving a company's goals and objectives is a particularly timely and relevant issue. The organisation's ability to withstand internal and external challenges largely determines its success as an effective economic entity. Under the stress of Ukraine's development, driven by war and economic instability, the creation of an effective, flexible, modern, and adaptive enterprise strategy becomes a key priority for rapid post-crisis recovery.

Each industrial sector and area of economic and financial development has its own specific risks and challenges in the execution of its tasks. The formation of a single, universally effective

strategy that takes into account all potential complications is unrealistic due to the unviability of such a solution. Therefore, it is important to thoroughly study the methods and approaches to planning an organisation's activities within the framework of using its resource base, considering all possible challenges and complications in order to minimise or completely avoid such risks as a phenomenon.

Risk, as an economic concept, is an inherent part of any enterprise's activity. According to V. Baldyniuk (2023), risk forms the foundation and consolidates the accumulated experience of enterprises, whether positive or negative, depending on the consequences of a specific risk. A company's strategic potential is viewed as a dynamic system encompassing resources, competencies, all possibilities, and available reserves required to achieve the objectives outlined in its strategy. This potential, according to H. Mohonko & D. Trokhymchuk (2024), can be effectively utilised under a rational approach. The innovative component of a company's strategic development is a key element of its sustainable evolutionary transformation in the 21st century.

As noted by O. Krupskiy *et al.* (2024), this enables not only the modernisation of numerous internal technical processes but also creates conditions for more transparent communication between the enterprise and its clients, partners, and other stakeholders. However, according to F. Kitsios *et al.* (2022), the reckless and comprehensive implementation of new information systems and digital infrastructures can do more harm than good.

H. Liu (2023) argued that a company's resource potential should be used solely for current operational needs, taking into account the likelihood of various risks in different sectors. However, the determining factor in achieving goals and objectives must be the development of a sound strategy – to minimise the emergence of risk situations and phenomena with negative consequences. A logically structured system for planning resource use represents a complete and integral framework, the implementation of which does not allow for its fragmentation or the use of individual parts or stages. C.-S. Chirvase & A. Zamfir (2023) saw broad opportunities for improving company operations within this system. However, they also warned that if an irrational and careless approach is taken to selecting specific development paths, the strategy itself may lead to harm or give rise to new, unpredictable risks.

A risk management system within an enterprise does not always involve direct confrontation with risks or their consequences. Y. Chen (2023) noted that many companies do not differentiate much between approaches to mitigating threats. The safest approach in terms of avoiding negative outcomes is to refrain from any actions that could theoretically pose a risk. However, such a position, as argued by J.V. Baraza de la Paz *et al.* (2023), cannot lead to financial growth. G. Golik-Górecka (2022) considered the idea of “shared responsibility” for risks among stakeholders to be optimal and logical, particularly in light of growing demand for services such as comprehensive risk insurance. Nonetheless, the most effective – though moderately risky – approach, according to E. Calderon-Monge & D. Ribeiro-Soriano (2024), is to continue regular business operations while carefully planning resource strategies and continuously evaluating

internal reserves and external conditions in the context of potential threats and risks when making decisions. One underexplored topic in the literature is how Ukrainian enterprises choose response strategies in the face of risks caused by a combination of adverse conditions, including economic challenges and full-scale war.

The purpose of the study was to identify and outline the main challenges and risks associated with the formation of a roadmap for the development of an industrial enterprise through the planned utilisation of its strategic resources (in particular, human capital, production facilities, and technological developments). The study aimed to review the key stages in the process of using the enterprise's resource potential; determine the main challenges and difficulties encountered when planning a development strategy for such an enterprise under crisis conditions caused by external factors; and to provide practical recommendations for improving the planning and implementation of the resource base in order to ensure the enterprise's stable progress.

MATERIALS AND METHODS

To build a logical-conceptual framework and understand the overall situation in the sphere of the country's industrial development and the specific features of the functioning of individual enterprises, companies, and corporations – entities which collectively constitute the national resource potential – key elements and components necessary for an in-depth study of this topic were identified (for example, key concepts such as “resource potential,” “enterprise development strategy,” and “entrepreneurial potential” were examined using thematic grouping of terms). Capitalisation volumes, elements of risk assessment system development, the stages of transformation in approaches to the understanding of enterprise resource base development strategy, and other statistical data were presented to demonstrate the effectiveness of various methods in the strategy formation process. Data were selected from open sources – statistical reports, analytical reviews, and informational bulletins (World's largest companies in 2024, 2024; Rangroo, 2024) – due to their relevance and the flexibility with which results could be presented

(by year and sector). To obtain further information and context, reference data were used: I. McCue (2020), O. Danilov (2023); Largest companies by marketcap, (n.d.); N. Palyvoda (2024); A. Hayes (n.d.); M. Derkach (2024); Annual revenue of Alphabet... (n.d.).

The operations of companies were analysed, including the ERP solutions adopted by global corporations such as Google (Beattie, 2024; Google Workspace ERP software market, n.d.; What ERP does Google use?, n.d.) and MySpace (Shylkouskaya, 2024). Various elements and tools were compared, contributing to a number of conclusions. For instance, selecting paths for further organisational development based on the scale of available resources proved useful in terms of the practical value of the results. For this, SWOT analysis was employed to examine different approaches to risk assessment during the planning of enterprise resource utilisation, including risk assessment methods depending on the institution's sectoral orientation. The stages of economic activity development of any enterprise, specifically in terms of forming a development strategy for the enterprise's resource base over different timeframes, were considered by analysing the conceptual understanding and real industrial needs at a given moment in time.

To clarify and verify the collected data, Ukrainian regulatory acts, reports and reviews were analysed: Order No. 446 "On the Adoption and Cancellation of National Standards, Adoption of Amendments to the National Standard" (2018); Issue "Ukraine: Recovery..." (2024). The official document ISO 31000:2018 – International Standard (2018) was also considered.

RESULTS

Global trends in entrepreneurial activity

Various technological processes, the business sector, and trade-economic relations have acquired exceptional importance for the sustainable transformation of the state amid the globalisation processes of the early 21st century (Golik-Górecka, 2022). Alongside the broad opportunities available to enterprises directly involved in key industries such as manufacturing, economics, goods and services, it is essential to adequately assess the surrounding situation

and monitor internal changes. This enables timely responses to potential threats and risks and supports the formation of a flexible and effective strategy for the use of an enterprise's resource potential to ensure successful development (Abdelwahed & Soomro, 2023).

There are a number of corporations whose operations serve as benchmarks in the intelligent and thoughtful use of resource potential through the implementation of risk management technologies. For example, in the early 21st century, Google structured its activities based on hiring employees exclusively with the highest levels of education, excellent qualifications, and favourable references from previous workplaces, without placing emphasis on employees' personal and psychological qualities. As a result, the efficiency of their joint work was relatively low since each employee focused on individual results rather than teamwork. This led to negative trends, such as declining ratings, low investment volumes, and diminished profits, which became key risks for the corporation. However, following a review of its development strategy (identifying current problems and associated risks, inventorying available resource capabilities – particularly in the context of educational programmes for new employees), Google radically transformed its recruitment approach. The company began hiring young specialists, often without experience but with promising ideas. Thanks to this and continuous educational support for these employees, it managed to build a global network and become a leader in its sector (Beattie, 2024). The advantages of this new approach are evidenced by company statistics: prior to the implementation of a differentiated recruitment approach, when nearly 80% of employees held higher education degrees, only 7% of proposed ideas materialised into fully-fledged start-ups or working models/prototypes. After reducing the proportion of highly educated employees by nearly 50% and increasing the share of youth with a medium level of education by 20%, the rate of implementation of new technological solutions rose to 40%. This demonstrates Google's management's clear adherence to the principles of equality and diversity. Similar processes occurred in other corporations (Table 1).

Table 1. Top corporations (enterprises, organisations) by capitalisation as of the end of 2024

Place	Corporation	Information (capital*, country of incorporation, year of incorporation)	Business line
1	Nvidia	3,600, United States of America, 1993	Computer equipment, online streaming, games, gaming accessories
2	Apple	3,449, United States of America, 1976	Consumer electronics, software, online services, games, gaming accessories
3	Microsoft	3,173, United States of America, 1975	Software, online services, games, gaming accessories
4	Amazon	2,223, United States of America, 1994	E-commerce, online services, online streaming
5	Google	2,159, United States of America, 1998	Software, search services, online services, advertising, entertainment content
6	Meta (Facebook)	1,457, United States of America, 2004	Social network, software
7	Tesla	0.998, United States of America, 2003	Production of new generation cars, robotics
8	TSMC	0.977, China, 1987	Microprocessors, semiconductors, computer equipment
9	Broadcom	0.977, United States of America, 1961	Semiconductors, software
10	Oracle	0.518, United States of America, 1977	Software, service support, data security, information protection, database management systems

Note: * – trillion dollars

Source: compiled by the authors based on: O. Danilov (2023), E. Calderon-Monge & D. Ribeiro-Soriano (2024), World's Largest Companies in 2024 (2024), A. Rangroo (2024), M. Younus *et al.* (2024)

By analysing the data from Table 1, it can be concluded that the most technologically advanced enterprises in terms of logical and sustainable utilisation of resource potential are those operating in the fields of innovation, internet technologies, online systems, and software. These areas of activity require manufacturers to constantly monitor the current situation and respond swiftly to potential risks and threats. Therefore, by employing their existing resource potential and making use of various tools and methods to carry out their operations, these corporations are the most profitable and financially stable.

The resource potential of an enterprise refers to a structured set of tools, including material, intangible, professional (labour), economic (financial, monetary), and innovation-technological resources, which enable it to perform its tasks within its defined authority to achieve its founding objectives (Chen, 2023). Entrepreneurial potential (enterprise potential) is the ability of an individual (entrepreneurial potential) or

a group (organisational potential) to act within the framework of innovative development, active transformation, independent formation of future vectors, financial competition, and situational risks (Taher *et al.*, 2020). Resource potential is defined as a system of interrelated and logically distributed types, sets, and segments within the structure of enterprise activity, which the enterprise can freely manage and utilise to ensure its successful development (Katuu, 2020; Zumaľ & Sibindi, 2023).

These concepts are sometimes equated, justified by the following factors: the resource potential of an enterprise is, to a greater or lesser extent, its general potential; personnel, technical equipment, and financial tools are simultaneously both resources (initial stage) and potential (stage of expansion and adaptation) (Al-Amin *et al.*, 2020; Liu, 2023). In this context, the resource potential of an enterprise has a complex structure, with elements overlapping to form the overall appearance of an enterprise's potential (see Table 2).

Table 2. Structural elements and evaluation criteria of an enterprise's entrepreneurial (resource) potential

Type	Components	Criteria
Intellectual Capital	Staff qualifications	Professional level of staff, education level, dynamics in adopting non-standard decisions

Table 2, Continued

Type	Components	Criteria
Innovative Developments	Patents, licences, trademarks	Novelty of adopted decisions and products, number of start-ups, developments/technologies, commercialisation level, digitalisation, number of implemented business proposals
Financial Component	Monetary resources	Volume of capital investments, cash inflows, ratio of income to expenditure
Material and Technical Base	Equipment and machinery	Software quality, quantity of necessary equipment, efficiency of devices in crisis situations
Workforce	Personnel (all categories)	Number and structure of employees, staff turnover dynamics, labour productivity coefficient
Information Component	Dissemination and promotion of information	Number of public events held, scale and quality of advertising campaigns, efficiency of attracting external stakeholders

Source: compiled by the authors based on: A. Taher *et al.* (2020), H. Liu (2023), C.-S. Chirvase & A. Zamfir (2023), N. Zumař & N. Sibindi (2023), O. Krupskiy *et al.* (2024)

Given the need to assess the enterprise's resource potential for the purpose of fully utilising its available capacities, it is essential to consider all components that together form the basis for carrying out designated tasks within the enterprise. Traditionally, firms possess groups of resources such as human potential, innovative developments, technological capacities, financial flows, and information components. Each element of the resource base is characterised by its own efficiency indicators. For example, regarding human resources, it is important that employees have the necessary qualifications, are experts in their field, and possess key skills to perform specific tasks. Financial resources should be sufficient to cover all expenses and be available for use in unforeseen circumstances. Innovative developments and intellectual potential should be reflected in the number of new solutions, designs, and methods (particularly relevant for technology-driven enterprises). Information capacities should be of a high standard, especially for firms that actively publicise their activities externally (e.g. in the social sector, cultural sphere, or education).

With regard to the concept of risk in entrepreneurial activity and its evaluation as a direction of focus, this aspect can be defined as a systematic process aimed at identifying, classifying (assessing), and minimising the negative consequences of potential risks in an enterprise's operations. Minimisation may involve either the complete elimination of consequences or the establishment of a risk mitigation system, including measures of control, monitoring, and

management. Risk impacts can occur across different areas (financial, operational, systemic, logistical, technical, legal), yet all affect the enterprise's ability to function effectively and responsibly within its mandates while fully utilising its available resource potential.

In the practice of Western institutions, the concept of enterprise risk management is widely applied. This involves managing risks through a comprehensive approach, including aspects such as risk identification and assessment, preparation for mitigation, and implementation of measures to reduce consequences (Hayes, n.d.; Darwish *et al.*, 2021; Alawattegama, 2022). Closely linked to risk assessment practices is the system of resource planning, which serves as a key tool for the successful functioning of all processes (business and technological) within a modern enterprise (McCue, 2020; Ashik Sheik & Sulphrey, 2020; Talasi & Seymour, 2022).

Enterprise development strategy: essence and content

The resource base of any enterprise serves as the foundation for its formation, development, improvement, and adaptation to changing external conditions. Almost everything depends on the properly chosen business strategy: financial growth, corporate image, and even a positive internal climate among staff. The choice of strategy is influenced by many factors, but an important role is played by the preparatory activities undertaken before the actual selection of the strategy and the execution of its objectives (see Table 3).

Table 3. Stages of planning and utilising the enterprise's resource base (before and after strategy development)*

Step	Activity description
<i>Before strategy development</i>	
1	Identification of key components to be assessed during the enterprise development strategy selection process
2	Determination of the methodology for evaluating the selected components
3	Formation of quantitative and qualitative indicators to be calculated in the assessment process
4	Evaluation of the selected components
5	Assessment of the enterprise's overall production potential
6	Interpretation of assessment results (risks, advantages, impact of internal and external environments, forecast of future development scenarios)
7	Selection of strategy options
8	Choice of the strategy for utilising the enterprise's resource potential
<i>During Strategy Implementation in the Enterprise's Practical Operations</i>	
9	Development of mechanisms and approaches for effective strategy implementation
10	Monitoring of strategy performance results, strategy adjustment
<i>Strategy Embedded into the Enterprise's Operations</i>	
11	Collection of information on enterprise performance outcomes under the strategy
12	Error consideration, decision-making regarding threats and risks, continuation of enterprise operations

Note: * the process of strategy development and the stages involved are unique to each enterprise depending on its sector. Strategies may include additional, non-mandatory but contextually necessary steps, while some standard steps may be excluded if deemed unnecessary

Source: compiled by the authors based on: F. Kitsios & M. Kamariotou (2021), V. Pratama *et al.* (2021), J.V. Barraza De la Paz *et al.* (2023), N. Palyvoda (2024)

Adhering to the stages required for planning and utilising the enterprise's resource base is generally obligatory for ensuring stable institutional performance. However, under certain conditions (e.g., non-standard operational settings), it may be possible to transform or omit specific stages. For instance, when developing a strategy for launching an updated version of an existing product, the stage of assessing the resource potential directly related to its production may be simplified to a general review based on a previously conducted detailed analysis of the main product.

ERP, as a key factor in enabling enterprises to achieve their strategic goals and objectives,

has become a standard tool in 21st-century business practice (Kitsios & Kamariotou, 2021; Patel, 2024). The resource planning system has a long history, during which not only its components but also the processes it influences have evolved (see Table 4). From launch to full operation, more and more enterprises worldwide have adopted its elements and tools. A major feature of ERP in the early 21st century is the expansion of system capabilities through the use of modern information and communication technologies, enabling the successful development of enterprise strategies and effective use of resource potential with due consideration of threats and risks (Barraza de la Paz *et al.*, 2023).

Table 4. History of the creation and development of ERP

Years	Events
1960s	Among manufacturers and clients of industrial enterprises, the need arose for additional protection against potential risks and threats. Specialists developed the first systems and tools for planning the use of resource potential.
1970s	The scope of ERP system usage expanded. The volume of developments and updates to the initial planning mechanisms considering risks increased.

Table 4, Continued

Years	Events
1980s	A new phase of developing resource base planning systems considering threats began. The emergence of more powerful software accelerated implementation processes.
1990s	Further expansion of ERP capabilities. Functionalities were increased, and new services and advanced features were added.
2000s	Large-scale digitalisation of ERP. The integration of online tools, internet services, and digital mechanisms into the system.
2010s	Introduction of cloud technologies, the Internet of Things, voice assistants, and artificial intelligence.
2020s	Preparations for a new system update.

Source: compiled by the author based on: I. McCue (2020), J. Goldston (2020), G. Golik-Górecka (2022), J. Robertson et al. (2022), N. Abdelwahed & B. Soomro (2023)

The need for the rational use of resource potential emerged when enterprises began employing a diverse set of resources – human, technological, financial, etc. – to achieve their objectives. Simultaneously, as the volume of available resources grew, so did the threats of mismanagement (irrational or misdirected use, abuse of authority, focusing on less important objectives during work, etc.). Therefore, developing an integrated system for managing the enterprise's resource potential became a key task. With the global expansion of innovation and technology (creation and spread of the Internet, the popularisation of various online tools and digital control and monitoring systems), ERP systems have improved. This process continues today – it is projected that with the further spread of artificial intelligence technologies, the system's functionality will become even more universal and flexible (Goldston, 2020).

The beginning of the 21st century marked the intensification of large-scale digitalisation of nearly all state and societal processes. Pandemic restrictions caused by the outbreak of the COVID-19 coronavirus forced both citizens and enterprise managers to seek new ways to achieve their goals and fulfil enterprise tasks. Under the new world order, new opportunities have emerged, which in turn give rise to new risks. Enterprises, dealing with new aspects of rapidly evolving modern life in the context of globalisation, must adopt innovative solutions, systems, and approaches for identifying and assessing risks in the planning process (Yao, 2023). Currently, the most commonly used systems are hybrid ERP types, which combine local and cloud (Internet-based) technologies. For example, ERP solutions implemented by

global corporations such as Google and MySpace were examined. Their operations were based on a comprehensive combination of both local (traditional methods of enterprise performance evaluation – reports, analytical memos) and digital tools (use of ICT systems for evaluation and monitoring – virtual platforms, artificial intelligence technologies, smart systems, etc.) (Patel, 2024).

In the case of Google, several factors can be noted. Corporations with a significant share of technological, informational, and innovative components in their operational structure have more favourable conditions for implementing risk management elements in resource management. Specific efficiency indicators of ERP before and after implementation of decision-making system components were not investigated in this study. However, through comparative analysis with other corporations in the same sectors, it can be concluded that the more effectively ERP elements are implemented into the production process structure, the higher the corporation's indicators in various sectors – finance, human resources, technological capabilities. This is primarily due to a clear plan for identifying, monitoring, counteracting, and minimising risks as a phenomenon potentially affecting institutional operations.

Google's corporate policy does not allow disclosure of information related to its use of specific ERP systems – to minimise data leaks and industrial espionage. However, open sources confirm the company's use of financial instruments such as SAP S/4HANA Cloud, SAP Ariba, and SAP HANA Enterprise Cloud, which are cloud technology tools with multi-level protection of personal data and financial operations

(“What ERP does Google use?”, n.d.). The effectiveness of these tools is supported by financial calculations: the global cloud ERP software market grew to USD 5.2 billion and is projected

to reach USD 12.3 billion by 2032, which testifies to the high efficiency of these tools within ERP system infrastructures (“Google Workspace ERP software market”, n.d.) (see Table 5).

Table 5. Advantages, risks, and potential solutions to unresolved issues through the implementation of innovative solutions and new technological tools in enterprise practice

Technology	Advantages	Risks	Key Solutions
Cloud-based ERP system	It helps to increase the productivity of the production process, speeds up logistics and management decision-making. Increase efficiency and reduce costs. Quick access to any information from any location. Ensures transparency of operational processes. Employees become more technologically integrated, interconnected, and their level of communication increases. Improving the quality of customer service (if any).	The threat of data leakage. Incorrect use of planning tools can cause a system error. The need to adapt personnel to new technological conditions of the system. The risk of entering incorrect data into the system (intentionally or accidentally).	Increase work efficiency by combining the functionality of a cloud-based ERP system and artificial intelligence to cross-check and increase the volume of tasks performed. The combination of artificial intelligence and the Internet of Things will allow you to automatically monitor and respond to all decisions of the combined systems. The combination of artificial intelligence and the Internet of Things in the structure of a cloud-based ERP system under human control will allow all processes to be managed regardless of the decisions made at the level of the computer code of individual components.
Internet of things	A well-structured, adaptive and logically connected system of tools for exchanging data with a wide range of devices and instruments. Large volumes of data collected and transmitted. Real-time monitoring of processes.	The risk of data leakage.	
Artificial intelligence	Optimisation of decision-making processes with minimal risks. Performing monotonous operations without the involvement of the human factor. Full automation of all processes. Minimising the time required to make the most optimal and logical decisions.	The risk of changing the mood in the team due to the active integration of technology. More advanced and logical technology solutions reduce the need for human presence in the production process. Personal rejection of smart machines in society. The threat of a critical error, a failure in the system's core code that threatens the existence of all mankind.	

Source: compiled by the authors based on: K. Szuper & K. Wołoszyn (2020), J. Robertson *et al.* (2022), C.-S. Chirvase & A. Zamfir (2023), J.V. Barraza de la Paz *et al.* (2023)

At present, the most effective technological tools for addressing issues related to strategic planning of enterprise activities based on its resource potential are the use of cutting-edge innovative means – Internet technologies, digital systems, and online tools. For instance, cloud technologies allow for a significant reduction in the time from the proposal of an idea for developing a specific process or product to its actual implementation as a final result. The Internet of Things has become a practical tool for handling

large volumes of data, enabling remote control of information arrays, optimising workflows, and freeing certain resources for other tasks. Artificial intelligence is indispensable in addressing a large number of interrelated critical tasks simultaneously, especially within logistic, technological, and other interdependent chains.

However, it is worth emphasising that this toolkit is most advantageous in practice for enterprises with a pronounced innovative component in their production processes (e.g.,

technology companies, corporations involved in manufacturing equipment, software, information systems, etc.). Enterprises in the food industry, the social sphere, as well as construction and culture, have a lesser need for intensive integration of innovative systems. Nonetheless, the implementation of modern solutions into the workflow provides a significant competitive advantage within their respective sectors. For example, in the early 21st century, the social network MySpace was a popular communication platform. However, with the development of Internet technologies and the emergence of new online communication tools, the company clung to outdated practices, resisting the shift to new digital standards – in particular, failing to adopt artificial intelligence tools for processing search queries and encrypting data. Consequently, MySpace began to lose popularity, ceding its leadership to platforms like X (formerly Twitter), which, unlike MySpace, actively incorporated the latest technological tools into their development strategies (Shylkouskaya, 2024).

The most profitable companies in 2024 – the energy corporation Saudi Aramco, the investment company Berkshire Hathaway, and the information corporation Alphabet Inc. – focused their operations primarily on the use of cloud technologies and innovative technological solutions in the digital space to address security issues and maximise the use of resource potential. Their net profits (in billions of dollars) were as follows: Saudi Aramco – 113.41; Berkshire Hathaway – 106.9; Alphabet Inc. – 94.3. Key financial performance indicators – revenue, profitability, and return (in billions of dollars) – were as follows: Saudi Aramco: revenue – 494.54; profit – 113.41; return – 180.44; Berkshire Hathaway: revenue – 369.89; profit – 106.88; return – 102.61; Alphabet Inc.: revenue – 339.86; profit – 94.27; return – 202.74 (Derkach, 2024).

In analysing dynamic changes, it is worth noting the rate of transformation in profitability indicators. Saudi Aramco's petroleum trade volume in 2024 reached 7.3 million barrels per day, which is a 7% increase compared to 2023. At the same time, its revenue in 2023 dropped to a record low of 30 billion dollars (a 30% decline), although in 2022, the company's annual profit amounted to 161 billion dollars (Largest

companies by marketcap, n.d.). Berkshire Hathaway in 2024 recorded a record profit of 369.89 billion dollars, almost double that of the previous year (Palyvoda, 2024). Alphabet Inc.'s revenue rose from 83.47 billion dollars at the end of 2023 to 94.3 billion dollars in 2024 (Annual revenue of Alphabet..., n.d.).

Having analysed the financial indicators of the world's three most profitable companies, it may be concluded that, in general, the full-scale implementation of ERP system elements – which are based on process innovation through the introduction of modern digital tools and mechanisms into technological, economic, logistical, human and other functions – is contributing to a trend of annual growth in financial stability, performance, and the adoption of new approaches to achieving business objectives. The forecast for this dynamic remains relevant.

In examining the dynamics of these processes and global trends, the following factors are expected to be implemented into the development strategies of these enterprises in the near future. A common feature of these future perspectives is the comprehensive digitalisation and innovation of production processes and business model planning, including: the expansion of artificial intelligence functionality at all stages of strategic planning; the digitalisation of financial operations (via online tools); continued adoption of hybrid work modes for employees (offline-online); the growth of start-up project creation within existing corporations; a prioritisation of cybersecurity and total protection of personal data.

The Role of Risk Assessment in Utilising a Company's Resource Base

For the harmonious and successful development and functioning of any enterprise, it is crucial to adequately assess its entire available resource potential and to identify, at early stages, possible risks and threats to the performance of its functions. Among the most serious risks to the sustainable operation of enterprises are the following: frequent changes in the country's regulatory and legal framework; volatile exchange rates; political, social, and other challenges emerging in society; Overall instability and the inability to engage in long-term forecasting due

to outbreaks of armed conflicts across various continents (Sorin & Anca, 2020; Krupskiy *et al.*, 2024). Despite being among the most relevant and widespread in enterprise activity, such types of threats are difficult to detect at early stages, and it is equally challenging to take necessary steps to minimise their consequences

or to eliminate the risks altogether. Therefore, one of the most essential stages in planning activities within the strategy for utilising an enterprise's resource potential is the risk assessment process, which involves the systematic application of a risk identification and mitigation algorithm (Table 6).

Table 6. Specifics of risk identification in developing a strategy for utilising the enterprise's resource potential

Step	Description of Activity		
1	Search for risks		
2	Identifying risks		
3	Identifying risks		
3.1	Specifying risks: factors that contributed to their occurrence (internal and external).	Grouping of risks: distribution by probability of occurrence; directions of impact; intensity and duration of consequences; probability of minimising the impact.	Description of risks: identification of the primary source of occurrence; classification of causes (characteristic conditions) of occurrence.
4	Risk analysis		
5	Risk assessment		
6	Modelling future risk development		
7	Monitoring of risk indicators		
8	Selecting a strategy to avoid or minimise risks		

Source: compiled by the authors based on: V. Baldyniuk (2023), Y. Chen (2023), J. Nahar *et al.* (2024)

In the process of developing a strategy for utilising an enterprise's resource potential, the likelihood of various types of risks arising is of critical importance for planning future operations. It is essential, first and foremost, to identify all potential risks that are typical for the enterprise in accordance with its specific field of production. For enterprises operating in the food sector, key risks include the disruption of logistical chains, outbreaks of disease, restrictions on movement due to epidemiological conditions, climate change, and so forth. Consequently, the enterprise develops its growth strategy with alternative ways of achieving its objectives in mind (e.g., transporting finished products by rail instead of by road, or temporarily relocating production facilities to other sites with more stable epidemiological and environmental conditions). If, however, the nature of the enterprise's operations does not permit a relatively equivalent replacement of traditional processes, it seeks to use all available tools and mechanisms to minimise the negative consequences of the most critical threats.

By adhering to this algorithm for identifying and mitigating risks during the development of a strategy for utilising the enterprise's resource base, the following positive outcomes can be achieved: a reduction in expenditure (by avoiding or minimising unforeseen costs for standard procedures, which may otherwise lead to even greater additional expenses); improved safety standards (early forecasting of potential risks enables avoidance of unnecessary actions, such as sharing data with third parties when not strictly required for the enterprise's operations); and the reinforcement of a positive corporate image (effective risk management leads to more successful and efficient execution of the enterprise's tasks and responsibilities, thereby making it a more attractive partner for investors and entrepreneurs alike).

Furthermore, forecasting risks and responding to them in a timely manner lays the foundation for the enterprise's long-term sustainable development and ensures the reliability of transport and logistical routes. In addition, the search for, identification of, and response to

risks stimulates the innovative, intellectual, and material potential of the enterprise. These factors underpin the development of a competitive level of performance, whereby the enterprise, while leveraging its resource potential and accounting for possible risks, follows a relevant and effective strategy for its development.

Risk assessment is generally conducted using two approaches: quantitative and qualitative analysis (Mohonko & Trokhymchuk, 2024; Hasan *et al.*, 2024). The former may involve mathematical formulas, specific calculations, and model or standard comparisons to determine specific indicators in various areas of enterprise activity. This method is most relevant for evaluating risks in financial operations, balancing profits and expenses, and conducting audits of an organisation's economic performance. The latter – qualitative analysis – relies on expert opinions, facts, historical analogies, and state standards. This approach is optimal for assessing risks when evaluating candidates for positions within the enterprise or forecasting future actions regarding specific issues.

There are also several types of responses enterprises may adopt in relation to potential risks. One such response is risk avoidance, whereby an enterprise chooses a strategy that entails refraining from activities that might result in adverse outcomes. This implies that the company prefers to forgo potential profit opportunities rather than face possible losses—for example, closing a branch or refusing to expand operations. Alternatively, an enterprise may act to reduce the likelihood of risk occurrence. This involves continuing its usual operations while taking proactive steps to lessen the impact of potential risks or reduce their probability. For instance, a company may decide not to update a product line or its design but heavily invest in quality control and data protection.

A particular case is the practice of risk-sharing. Here, the enterprise continues to operate normally but engages a third party – typically a specialised organisation – to absorb the adverse effects of a potential risk event. This third party bears the main financial burden. A direct example of this approach is corporate insurance, where the insurer serves as the third party. Another risk response strategy is risk acceptance.

The enterprise acknowledges the potential risk but continues to act according to its development strategy. If adverse conditions arise, it responds in accordance with the situation and adapts to internal and external trends. For example, launching a new production line may be risky but also holds promise. In this case, the enterprise proceeds without constraints or third-party involvement, relying solely on the current context.

Risk Management in Enterprises in Ukraine

In Ukraine, the issue of developing a strategy for the utilisation of enterprises' resource potential while accounting for all possible risks remains highly relevant. In the context of ongoing military operations, economic upheavals, and the widespread destruction of logistical routes, the number of risks continues to grow, and enterprises find it extremely difficult to operate stably under such conditions without thoroughly revising existing approaches and adapting to the realities of the current situation. The risk of the war continuing into 2025 and 2026 significantly impacts the production capacities of the vast majority of Ukrainian enterprises – in such circumstances, long-term strategic planning becomes virtually impossible. Mobilisation measures directly affect the preservation of domestic enterprises' resource potential, particularly their labour and professional resources. In conditions of a limited or insufficient workforce, the ability of enterprises to perform their functions is significantly hampered.

The International Organization for Standardization has developed a standard for effective enterprise risk assessment – Risk Management (ISO 31000:2018) (ISO 31000:2018 – international standard, 2018). Based on this, Ukraine has developed DSTU ISO 31000:2018 Risk Management. Principles and Guidelines (Order No. 446 “On the Adoption and Cancellation of National Standards, Adoption of Amendments to the National Standard”, 2018), according to which entrepreneurial activity is currently conducted in the country. Specifically, the work is carried out following standardised scenarios for shaping the business landscape, modelled on the practices of European companies.

In the spring of 2024, the Ministry of Economy of Ukraine presented a forecast of potential

risks for the development of the entrepreneurial sector in the country for the period 2024-2027 (Issue "Ukraine: Recovery...", 2024). This forecast was based on such factors as the likelihood of a specific risk materialising and the consequences of its impact on the economic and financial sectors of the country. According to the findings of the study, the main threat and key risk to all sectors of entrepreneurial activity in Ukraine, without exception, is the "Continuation of war on the territory of the state". This was the most likely risk for 2024 and remains so for 2025 and 2026. By 2027, the probability of this risk occurring is expected to decrease by approximately 50% (Table 7). Other risks identified include general economic instability and uncertainty; risks associated with a contentious geopolitical situation; the threat of cybercrime; unforeseen legislative changes; climate change (environmental

threat); the rapid development of new technologies and artificial intelligence; the destruction of transport and supply logistics routes; the transformation of consumer and client demands and needs; uncontrolled growth of competition; and risks associated with social instability.

The risk of logistical disruptions is particularly critical for food industry enterprises – due to the breakdown of established transport routes, entire workflows are dismantled. For agricultural enterprises, the restrictions associated with the occupation of territories pose the risk of losing land rich in fertile soil, such as agricultural fields. As a result of being unable to grow certain crops, such enterprises suffer significant financial and production losses. A decline in financial support from partner countries could be particularly dangerous for socially oriented enterprises.

Table 7. Risk assessment for Ukraine for the period 2025-2027, %*

Risk	Probability of occurrence		
	2025	2026	2027
Continuation of the war	13	9	6
Restrictions related to the occupation of territories	12	9	8
Decrease in financial revenues from other governments	13	11	11
Regular mobilisation	10	4	4
Increased migration, brain drain	12	12	10
Negative changes in legislation	9	6	6
Blockade of logistics routes	9	10	11
Slowdown in integration processes	7	6	6
Inflation	7	7	6
Signing a peace agreement on unfavourable terms	8	9	9
Other (environmental issues, social inequality, threat of artificial intelligence, etc.)	6	6	6

Note: * – probability of risk occurrence during a specific period

Source: compiled by the authors based on Issue "Ukraine: Recovery..." (2024)

Analysis of Table 7 reveals several important trends regarding the assessment of risks for Ukraine in the period from 2025 to 2027. The highest risks in 2025 are the continuation of the war and the reduction of financial inflows from foreign governments (both at 13%), indicating their high probability. Significant threats also include restrictions associated with the occupation of territories, as well as increased migration and "brain drain" (both at 12%), which point to serious socio-economic challenges. At the same time, certain risks are gradually decreasing. Notably, the risk of further mobilisation

is expected to fall significantly – from 10% in 2025 to 4% in 2026-2027 – which may reflect a reduced need for additional military resources. The risk of negative legislative changes is also expected to decline from 9% in 2025 to 6% in 2026-2027, indicating projected stabilisation of the legal environment. However, some risks remain stable or even increase. For instance, the risk of logistical blockades rises from 9% in 2025 to 11% in 2027, potentially signalling economic and geopolitical difficulties. Similarly, the risk of a peace agreement being signed on unfavourable terms increases from 8% in

2025 to 9% in 2026-2027, reflecting growing concerns about future diplomatic negotiations. Other threats – such as environmental issues, social inequality, and the development of artificial intelligence – remain stable at 6% throughout the forecast period, which indicates their ongoing relevance.

Considering the data from Table 7, one can assess the potential impact of each risk on business operations. The prospect of continued military conflict in the country is undoubtedly a major negative factor and the primary risk for any professional business activity, as war precludes stable development. Territorial occupation, migration processes, the emigration of skilled personnel, and the decline in external financial support are also key elements posing direct threats to the enterprise's resource capacities- human (staff), production (territory), and economic (finances). These risks are expected to exert a relatively strong influence and carry high probability up to 2027. Other risks – such as logistical disruptions, inflation, and a disadvantageous peace agreement – also contribute to instability in business operations. However, provided that other, more serious threats are absent or unlikely, the impact of these risks may be comparatively minor and could be mitigated through comprehensive solutions: reforming transport and logistics policies, redirecting co-operation to other partners, or shifting towards more cost-effective means and tools essential for enterprise operations.

Examining the key elements in the process of risk assessment in the development of a strategy for the use of an enterprise's resource base reveals certain features, core characteristics, and both strengths and weaknesses. A comprehensive approach to assessing likely risks in the course of an organisation's regular activities became relevant as early as the mid-20th century, when Western countries began developing corporate risk management systems closely linked to enterprise resource planning. The importance of operational response and adequate reaction to risks across various sectors of enterprise production processes is determined by the need to adapt to new realities. The application of all available new tools and mechanisms for identifying, tracking, and neutralising risks

contributes to the harmonious development and effective functioning of the organisation.

To improve the effectiveness of risk identification and assessment during the development of a strategy for using the enterprise's resource potential – and to intensify the outcomes of counteracting these risks – a specific set of practices and decisions is proposed. Engaging representatives from different departments, sectors, and divisions (within a single enterprise), as well as specialists from various fields (within the same area of activity), in the risk assessment process will help bring together diverse viewpoints and ideas, thereby increasing the likelihood of selecting optimal solutions to problems caused by specific risks. Furthermore, uniting personnel within a single enterprise can have a positive effect on the collective as a whole – this factor may minimise the likelihood of risk emergence within the workforce in the future (as staff are an integral component of the enterprise's resource base).

Risk assessment must not be a one-off act carried out at a specific point in time. This process should be ongoing and continuous, as only under such conditions can all production processes be systematically monitored and the status of all aspects of the enterprise's resource support be effectively controlled. Through continuous analysis, it becomes possible to introduce timely adjustments to work processes, update and optimise systems, and address problem areas. Moreover, constant risk monitoring is linked to the review of the business environment, which positively influences the enterprise's overall development and supports the construction of a long-term business strategy.

The active integration of new information and communication tools into business processes and risk detection algorithms is a crucial element of business strategy development – especially during crises associated with post-pandemic economic recovery and the full-scale war launched by Russia against Ukraine. The implementation of new risk assessment mechanisms allows for quicker and more efficient responses while conserving such strategic resources as time and finances. Equipping enterprises with software aimed at risk detection and mitigation is a near-term priority, as such solutions can

substantially enhance the quality of results obtained from the assessment of large volumes of data – financial and economic reports, project materials, and business case documentation. The use of specialised software, as well as artificial intelligence technologies and personal assistants, helps reduce human influence on technological processes, thereby minimising the risk of unforeseen errors and threats.

DISCUSSION

Having examined the issue of assessing potential risks in the development of a strategy for utilising an enterprise's resource base under crisis and post-crisis transformations, as well as through the lens of rapid implementation of new information and communication technologies, it can be concluded that this issue has been widely explored by many experts and researchers across various sectors and disciplines.

This study emphasised that the system for utilising an enterprise's resource base is neither static nor standardised but rather dynamic and variable – depending on the type of enterprise, its field of activity, and the internal structure of the enterprise itself, which is often unstable and particularly vulnerable to risk exposure. A similar perspective is shared by M. Al-Amin *et al.* (2023), who describe the resource utilisation system of an institution as one of the prerequisites for the sustainable development of a company as a competitive force in the entrepreneurial environment. However, this study highlighted that the key practical advantage of such a system lies in the possibility of implementing its individual parts and components, which proves to be quite effective and productive.

The issue of the lack of clear definitions for the terms “enterprise resource potential”, “risk”, and related concepts in the literature was raised in this work. It was noted that interpretations may vary depending on the country and its financial and economic status. T. Talasi & L. Seymour (2022) hold a similar view, drawing parallels when comparing enterprises from countries with differing levels of economic development – where the higher the financial and economic indicators of a particular company within a given state, the broader the range of resources at its disposal, and vice versa. Nevertheless, this

study placed greater emphasis not on the state economy shaping the development level of an enterprise, but on the notion that the operations of such enterprises contribute to the overall well-being of the state in which they operate.

Depending on the analysis of the enterprise's area of activity and the key component of its resource potential – i.e., the one most applied in achieving its objectives – the nature and orientation of its operational strategy are determined. This idea aligns with the view expressed by N. Zumaľ & N. Sibindi (2023) concerning the classification of risks across companies in various fields of activity and the subsequent strategic planning depending on the analysed risks. These authors argued that risks related to personnel or technical staff may, in some cases, be disregarded, whereas those connected to production or logistics processes must not. This study, however, focused on the standpoint that all operational areas of an organisation are important and that all probable risks must be assessed and, where possible, minimised.

Without the targeted integration of digital technologies and online services into the operations of industrial, economic, and other types of enterprises, it will be increasingly difficult to develop business activities and create competitive products in the near future. This conclusion, presented in the study, echoes the arguments of A. Taher *et al.* (2020), who regarded emerging technologies as a genuine achievement of the third millennium and referred to digital systems enabling enterprise management – particularly in terms of risk management optimisation – as the most effective tools for developing a new-format economy. Nonetheless, this study also examined information and communication technologies from a critical perspective, acknowledging their potential harm if misused, implemented unprofessionally, or misunderstood in terms of their purpose and functionality.

The article emphasised that various crisis phenomena of the early 21st century – economic downturns, the outbreak of the COVID-19 pandemic, and military conflicts – negatively impacted entrepreneurial activity in most countries, resulting in an overall deterioration of the state's financial and economic sector and unforeseen transformations in the industrial,

economic, and social domains. N. Abdelwahed & B. Soomro (2023) expressed very similar views, highlighting that the pandemic restrictions of the early 2020s caused unprecedented damage, particularly to industrial and manufacturing enterprises, since their development strategies had not anticipated a crisis of this scale and therefore lacked contingency steps to mitigate its effects. However, this study also noted that certain corporations – especially those based on digital and online technologies – managed not only to survive but also to thrive and consolidate their positions under new, constrained, and stressful external conditions.

This research stressed that organisations should implement dynamic online technologies and digital risk management systems to enhance their capacity for risk identification, analysis, and mitigation, as well as to enable timely responses and adequate countermeasures in line with established rules and regulations. Similar conclusions were drawn by Y. Patel (2024) and researchers A. Karpenko & N. Karpenko (2023), who argued that, to achieve their objectives, enterprise leadership must maintain organisational resilience, adopt proactive risk management, and foster a culture of interpersonal relations based on continuous improvement – by leveraging cutting-edge innovative solutions, mechanisms, systems, and tools. In addition, this study underscored the need for ongoing staff training and professional development to avoid risks related to interactions with new systems and software.

To intensify business activity and adapt companies to the stressful external conditions of the modern world, it is crucial to develop and maintain a robust theoretical foundation on this issue. This includes supporting research, shaping a consistent conceptual framework, and cultivating an understanding of the essence and content of risk management systems among all participants in economic activity. G. Sorin & E. Anca (2020) reached similar conclusions in their research, describing entrepreneurial activity through both practical and theoretical approaches, which they viewed as interdependent, with each derived from the other. However, this study placed greater emphasis on the practical dimension – namely, the achievement of set

goals and the minimisation of risks in operational processes – which was considered more significant than theoretical inquiry alone.

Beyond the implementation of objectives outlined in a company's development strategy based on its resource potential, this research emphasised the importance of thorough preparation when selecting such a strategy. If the action plan does not reflect the enterprise's real capabilities, successful growth becomes virtually unattainable. According to K. Alawatagama (2022), a comprehensive analysis that encompasses even the smallest elements of an enterprise's resource base should be the first step before beginning operations. Even seemingly neutral factors – such as office layout, temperature and humidity levels, and the staff's ability to communicate seamlessly in offline settings – must be taken into account.

In examining aspects of strategic enterprise development through the effective and optimal use of all available resources, while estimating the likelihood of various risks, several key factors can be highlighted. This topic is widely discussed at various levels of public and state governance, as the success of industrial and other businesses directly influences a country's sustainable development. Based on expert and specialist conclusions as well as the findings of this research, it can be concluded that the issue will remain relevant – owing to the ongoing need for theoretical and scientific justification of specific components of enterprise risk management systems within the context of the evolving global economy.

CONCLUSIONS

The enterprise resource planning system encompasses various concepts – such as “resource potential”, “resource base”, “entrepreneurial potential”, “risk”, and others – all of which are integrated into a single, logically coherent phenomenon, the essence of which lies in the development of a conceptual framework for the system of strategic planning of an enterprise's resource potential. An analysis of the most successful global corporations (such as Google and Meta) in terms of capitalisation reveals that their profitability stems from a comprehensive and balanced approach to developing their growth

strategy based on the entirety of their available resource base. This base comprises a broad array of components, including human capital, technological capabilities, financial resources, intellectual and innovation assets, and technological aspects.

The availability of specific resources within an enterprise contributes to the formation of a more extensive and flexible development strategy. Drawing on accumulated experience, as well as the effectiveness and quality of existing resources, a corporation is able to reduce the preliminary stages of strategy implementation (in particular, the stages related to risk identification and initial assessment) and move directly to minimising their adverse consequences. The global demand for systems that ensure a comprehensive approach to strategic planning in enterprises has been shaped by the historical development of risk management systems, which, at the beginning of the 21st century, began to rely on cutting-edge information and communication tools, digital systems, and online functionality. Innovative approaches to developing institutional planning strategies based on the latest technological solutions determine the extent to which an enterprise is prepared to respond to global development challenges, adapt

to emerging threats, and neutralise the negative impact of risks. For Ukraine, risk management within the strategic planning process for enterprise development is an especially urgent task. A key outcome should be the creation and implementation of strategies that enable domestic corporations to fulfil their objectives under conditions of crisis transformation brought about by military conflict, economic turbulence, labour shortages, and other challenges.

In order to enhance the relevance of the findings for future academic inquiry, it appears expedient to examine this area of economic activity at the enterprise level in the context of Ukraine's post-war recovery. Promising directions for further research include the analysis of how enterprises across various sectors (e.g., food, construction, and trade) utilise their existing resource potential during the adaptation process associated with the country's post-war recovery and the restoration of its economic framework.

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CONFLICT OF INTEREST

None.

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Оцінка ризиків при розробці стратегії використання ресурсного потенціалу підприємства в сучасних умовах

Анотація. Раціональне використання ресурсів мінімізує ризики реалізації підприємством своїх завдань в умовах змін фінансово-економічної ситуації на глобальному рівні. Метою роботи було визначення ключових загроз у процесі планування стратегічного розвитку підприємства шляхом аналізу його потенціалу та обсягів ресурсної бази. Основними методами були системний аналіз (окреслені складові проблематики), та історичний (розглянуті етапи становлення та розвитку системи оцінювання ресурсного потенціалу підприємства). Визначено, що поняття використання ресурсного потенціалу

і аспекти, пов'язані з даними процесами, мають широке коло трактувань, що згруповані за характеристиками, особливостями та специфіками. У процесі аналізу діяльності компаній, таких як Google та MySpace, визначено що практика у розробці та використанні стратегій застосування ресурсної бази рядом корпорацій показує, що найбільш вдало та за призначенням даний підхід реалізується в компаніях переважно технологічного та інформаційного спрямування. У своїй роботі такі підприємства використовують всю наявну ресурсну базу (трудові ресурси, технологічні потужності, фінансові можливості, інноваційні знання, інтелектуальний наробіток). Визначено, що, базуючись на цих ресурсах, підприємство розбудовує стратегію розвитку, яка включає моніторинг наявних сценаріїв, планування стратегії, діяльність за стратегією, і дані процеси не відкидають варіанти обходу або відмови від одних етапів та долучення нових кроків до створення стратегії. Шляхом оцінювання тих чи інших ризиків (продовження бойових дій, посилення мобілізації тощо) було акцентовано вірогідність інтенсивності їх впливу на подальші тенденції з розвитку підприємницької діяльності в Україні. Встановлено, що для українських підприємств, які продовжують свою діяльність в умовах війни, проведення заходів з ризик-менеджменту, є надзвичайно важливим заданням, особливо в контексті пошуку альтернативних шляхів розвитку підприємства. Результати можуть бути використані як практичні напрацювання для наукових пошуків за темою

Ключові слова: економічна діяльність; капітал; система управління; інновації; цифрові інструменти