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INTEGRATING THE RESOURCE CONCEPT INTO THE MANAGEMENT SYSTEM OF ENTERPRISE WITHIN THE FRAMEWORK OF SUSTAINABLE DEVELOPMENT

ІНТЕГРАЦІЯ РЕСУРСНОЇ КОНЦЕПЦІЇ В СИСТЕМУ УПРАВЛІННЯ ПІДПРИЄМСТВА У РАМКАХ СТАЛОГО РОЗВИТКУ

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The objective of the study is to enhance the management of the resource potential of agricultural enterprises by integrating the Sustainable Development Goals with a resource-oriented approach. The research methodology is based on analysis and synthesis, economic and statistical methods, comparative analysis, and graphical modeling. As a result of the study, the rationale for applying a resource-oriented approach has been substantiated, key strategic resources have been identified according to the VRIN criteria, and a mechanism for integrating the Sustainable Development Goals into the system for managing resource potential has been developed. Investment analysis demonstrated the economic efficiency of the proposed measures, highlighting the justification for investing in technical modernization, digitalization, and the development of human capital. The practical significancelies in applying approaches focused on resource optimization and adaptation to military and economic challenges.

Keywords: management, enterprise, resource-based view (RBV), VRIN analysis, Sustainable Development Goals (SDGs), strategy, modernization, digitalization, investment analysis, sustainable development.

Стаття присвячена управлінню ресурсним потенціалом сільськогосподарського підприємства шляхом інтеграції Цілей сталого розвитку (ЦСР) та ресурсно-орієнтованого підходу (РОП). Методологія дослідження базується на аналізі та синтезі, економічних і статистичних методах, порівняльному аналізі та графічному моделюванні. У результаті дослідження обґрунтовано доцільність застосування ресурсно-орієнтованого підходу в управлінні сільськогосподарськими підприємствами, визначено ключові стратегічні ресурси за критеріями VRIN та розроблено механізм інтеграції ЦСР у систему управління ресурсним потенціалом. Інвестиційний аналіз підтвердив економічну ефективність запропонованих заходів, вказавши на доцільність інвестування в технічне оновлення, цифровізацію та розвиток людського капіталу. Розглянуто функціональні особливості управління ресурсним потенціалом сільськогосподарського підприємства з точки зору планування, організації, мотивації, контролю та координації. Обґрунтовано доцільність застосування підходу ресурсно-орієнтованого управління (RBM) на сільськогосподарських підприємствах – як концепції, що забезпечує стратегічну орієнтацію на ресурси, підвищує ефективність їх використання, сприяє раціональному інвестуванню, підтримує цифрову трансформацію та сприяє адаптивності в кризових ситуаціях. Визначено ключові стратегічні ресурси ТОВ «Мрія» за критеріями VRIN, до яких належать земельні ділянки, висококваліфікований персонал, цифрові ресурси, фінансова стабільність та оновлена матеріально-технічна база. Розроблено механізм інтеграції КСВ у систему управління ресурсним потенціалом, що забезпечує відповідність компанії цілям ООН № 2, 6, 8, 13 та 15 і гармонізує економічні, екологічні та соціальні результати її діяльності. Практичне значення отриманих результатів полягає у потенціалі застосування запропонованих підходів – аналізу VRIN, механізму інтеграції ЦСР та обґрунтування інвестицій – у діяльності сільськогосподарських підприємств для оптимізації управління ресурсами, підвищення операційної ефективності, забезпечення сталого розвитку та адаптації до умов військової та ринкової нестабільності.

Ключові слова: управління, підприємство, ресурсна модель (RBV), аналіз VRIN, Цілі сталого розвитку (ЦСР), стратегія, модернізація, цифровізація, аналіз інвестицій, сталий розвиток.



Statement of the problem. The high resource intensity of agricultural production and the critical dependence of activity outcomes on the efficiency of land, material and technical, financial, and labor resource utilization necessitate systemic improvement of management mechanisms. In this context, the development of scientifically grounded approaches to the integrated management of resource potential, capable of enhancing economic efficiency under conditions of uncertainty and risk, acquires particular relevance.

The challenge of managing resource potential is closely linked to the realization of key scientific and practical objectives, particularly the achievement of the Sustainable Development Goals, which include ensuring food security, ecological equilibrium, energy efficiency, and socially responsible management practices. Efficient use of resources facilitates the minimization of negative environmental impacts, the implementation of innovative technologies, and the establishment of sustainable production practices. Therefore, the study and enhancement of resource potential management systems in agricultural enterprises represent an important scientific challenge and a practically relevant area of advancement in modern management under the framework of sustainable development.

Analysis of recent research and publications. The issue of integrating resource-based management (RBM) into an enterprise's management system in the context of sustainable development is becoming particularly relevant in the face of resource constraints, market turbulence and growing environmental and social demands. In contemporary research, resource potential is regarded as the strategic foundation of an enterprise's competitiveness. In particular, M. M. Berdar [2] argues for the need for systematic management of resource provision, with a focus on efficient allocation and adaptation to changes in the environment, whilst T. A. Abushov [1] emphasises the growing role of intangible resources (knowledge, competencies, information systems), which form long-term competitive advantages in the context of digitalisation.

In studies of the agricultural sector, the focus is on the specifics of managing resource potential. O. V. Gavrilenko [4] identifies the key tools for its development (planning, control, performance evaluation), emphasising the need for a comprehensive approach to resource management. Research by O. Levandivskyi et

al. [6] and V. V. Lun'kin [7] demonstrates that the effective attraction of investment directly depends on the quality of resource management, their modernisation, and the ability to generate economic returns. At the same time, L. O. Boiko [3] emphasises the impact of uncertainty, military and climatic risks, which reinforces the importance of RBM as a tool for enhancing the adaptability of agricultural enterprises.

An important area of contemporary research is the integration of the resource-based approach with the principles of sustainable development. S. V. Stepanenko and T. A. Vlasenko [8] examine inclusive models of resource management focused on balancing economic, social and environmental interests. The theoretical foundations of sustainable development are explored in the works of O. V. Tarasyuk [9] and N. S. Kalashnik [5], who emphasise the transformation of approaches to implementing the Sustainable Development Goals in Ukraine under martial law, which highlights the need for adaptive management models.

International studies also confirm the importance of integrating sustainable development into enterprise management. G. Halkos and E. C. Gkampoura [10] emphasise the need for a systemic transformation of resource management to achieve the SDGs, whilst S. Otari et al. At the same time, despite a significant body of research, the relationship between resource potential and the achievement of sustainable development goals remains understudied, which highlights the relevance of further academic exploration of this issue.

Formulation of the article's objectives (statement of the task). The purpose of this study is to substantiate improvements in managing the resource potential of an agricultural enterprise by integrating the Sustainable Development Goals (SDGs) and the resource-based management (RBM) concept, taking into account the specific activities of LLC «Mriya». This aims to enhance the efficient use of resources, as well as ensure economic performance, environmental sustainability, and social responsibility of the enterprise.

Summary of the main research material. Management of the resource potential of an agricultural enterprise is distinguished by several specific functional characteristics dictated by the sectoral nature of production, its seasonality, strong dependence on natural and climatic conditions.

It is worth considering a functional approach to managing the resource potential of an

agricultural enterprise, characterized by the following key features:

1) planning features. Planning in resource potential management is based on forecasting demands for various types of resources, while considering agrotechnical cycles, seasonal variations, and potential agrometeorological risks. It involves optimizing the structure of resource provision and setting priorities for the development of the material and technical, financial, and labor components.

2) Organizational features. The organizational function involves forming a rational system for the distribution, utilization, and control of resources in accordance with the technological requirements of production. It covers the coordination of activities of structural units, ensuring proper technical equipment and timely adherence to agrotechnical deadlines, which is critically important for maintaining the integrity of production processes.

3) specifics of personnel motivation. The motivation function involves creating incentive mechanisms that encourage employees to optimally use resources, implement innovative solutions, and comply with technological regulations.

4) particularities of control. Control in managing resource potential involves systematic monitoring of the condition and efficiency of key resource types, analyzing deviations from planned targets, evaluating the level of resource saving, and identifying reserves to improve productivity. This ensures the timely implementation of corrective management decisions [4].

Under increasing turbulence in the external environment and intensifying competitive pressure, the operational effectiveness of an enterprise largely depends on the quality and adaptability of its management system. Modern management requires not only agile responses to changes but also the ability to foster internal resilience through the rational use of resources [5]. This is why the integrated concept of resource-based management (RBM), which combines a strategic vision for enterprise development with the optimization of material, financial, labor, and digital resources, is especially important. This approach enables long-term competitiveness, enhances the efficiency of production processes, and lays the foundation for sustainable growth amid ongoing challenges.

The resource-based management concept (RBM) is the most suitable approach for managing the resource potential of the

enterprise LLC «Mriya» in the Romensky district of Sumy region, given the following key factors: the enterprise holds a substantial volume of material and technical resources, necessitating systematic optimization of their use; The high level of equipment wear calls for a strategic upgrade of fixed assets. High expenses on fuel and lubricants, fertilizers, and plant protection products should be reduced through the implementation of RBM, which minimizes losses. The digitalization potential of the enterprise enables the integration of modern digital tools to improve transparency and resource control. The specifics of agricultural production, with its seasonal cycles, require long-term planning conducted within the framework of the resource-based management concept (RBM).

Management tools play a key role in the implementation of the resource-oriented concept, as they ensure the practical application of its principles within the enterprise's operations. Through planning systems, digital technologies, standardizing processes, analysis methods, and control mechanisms, an organization can effectively develop, optimize, and coordinate the use of its resources. Implementation of RBM and its tools in managing the enterprise's resource potential are presented in Table 1.

The results of the study on identifying enterprise resources and assessing its resource potential enabled a comprehensive characterization of the available material, financial, labor, digital, and managerial assets, defining their structure, availability, and efficiency of use. Therefore, the next logical step is to identify the company's strategic resources based on the VRIN criteria shown in Fig. 1.

The VRIN analysis results show that the strategic potential of LLC «Mriya» is formed by resources that simultaneously possess value, rarity, inimitability, and practical irreplaceability. Key resources include land plots that provide the fundamental productivity of agricultural production; highly qualified personnel combined with management skills that ensure the effective organization of production processes and the implementation of modern management practices; digital resources that support operational accuracy, control, and analytical justification of activities; the company's financial stability, which provides opportunities for investment and adaptation to changes in the external environment; as well as a modernized material and technical base that offers technological advantages in production processes.

Table 1

Implementation of RBM and its tools in managing the enterprise's resource potential

RBM Component	Key Tools	Expected impact on the enterprise
1. Resource Identification	inventory of material and technical resources; equipment condition audit; assessment of human resource potential; analysis of land and natural resources	complete resource transparency; identification of bottlenecks; establishing a baseline for planning
2. Assessment of resource potential	calculation of fund productivity and material productivity; technical diagnostics of equipment; assessment of labor efficiency; analysis of fuels and lubricants and fertilizer usage	accurate determination of investment priorities; cost reduction by eliminating inefficiencies; improving planning accuracy
3. Definition of strategic resources (VRIN criteria)	Resource analysis based on characteristics: value, rarity, inimitability, and difficulty of imitation; Clustering of key resources	Concentration of investments in the most promising areas; Establishing long-term competitive advantages
4. Resource Development Management	investment planning; equipment modernization; digitalization (ERP, GPS, drones); personnel development	increasing equipment and workforce productivity; reducing production costs; quality asset modernization
5. Resource use management	Lean / Kaizen approaches; standardization of operations; 5S method; optimization of resource logistics; PDCA cycle	reduction of material consumption; minimization of waste (Muda); efficient organization of production;
6. Integration of digital technologies	machine control systems; yield monitoring; GIS mapping; soil condition sensors	enhancing decision-making accuracy; reducing costs of fuel, fertilizers, and plant protection products.

Source: compiled by the author based on sources [3]

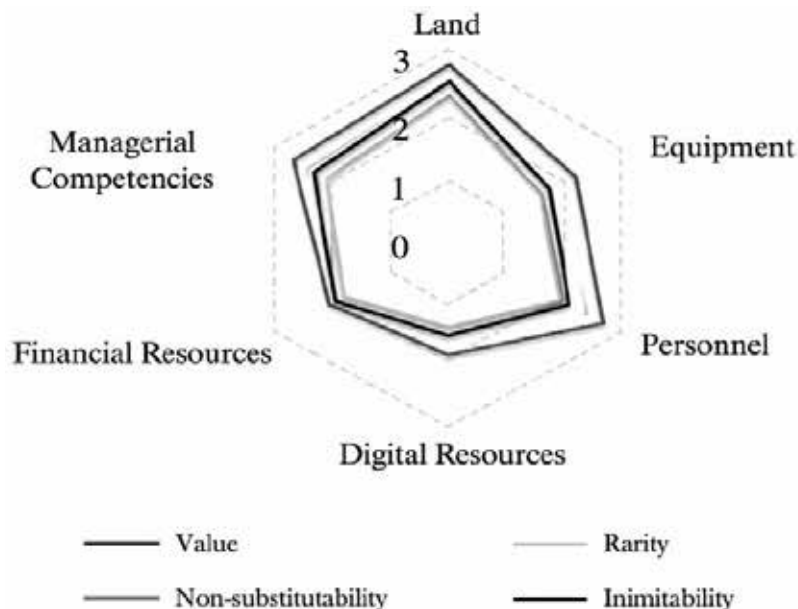


Figure 1. Identification of LLC «Mriya»’s strategic resources according to the VRIN model

Source: developed by the author based on original research

LLC «Mriya», operating amid military turbulence, market instability, and increasing environmental demands, requires strategic resource management approaches that integrate economic efficiency, environmental safety, and social responsibility. Within this context, the Sustainable Development Goals (SDGs), adopted by the UN in 2015, provide the methodological basis for developing an effective enterprise resource management system.

In the Sumy region, development programs approved by local authorities for 2026 focus on supporting defense capabilities, fostering economic growth, creating jobs, improving healthcare, enhancing social protection, implementing environmental initiatives, and advancing infrastructure projects.

The Sustainable Development Goals of the Romny district include eradicating poverty, ensuring food security by creating sustainable food production systems, improving health and quality education, as well as the rational use of natural resources and the preservation of biodiversity.

Moreover, meeting the Sustainable Development Goals criteria provides access to international grants, support initiatives, and enhances the company's reputation among consumers and partners [10]. The implementation of SDGs in the production policy of LLC «Mriya» enables the rational use of land, material and technical, financial, and

labor resources; minimizing costs by introducing resource-saving technologies and strengthening the environmental sustainability of the enterprise; improving social protection and enhancing the professional competence of the staff; to create a positive image of the enterprise as a responsible manufacturer. The results of the analysis of LLC «Mriya»'s activity compliance with the key sustainable development goals are presented in Table 2.

Developing a simple mechanism for managing resource potential at LLC «Mriya» ensures clarity, consistency, and predictability in management actions, significantly simplifying the implementation of the company's strategic goals and enhancing coordination between departments. A simple mechanism helps reduce errors, accelerate decision-making, enhance accountability among staff, and establish a transparent control system. As a result, the company gains a more efficient, manageable, and adaptable management model, which is particularly important when resources are limited. Accordingly, we have developed alternative measures for the mechanism integrating the SDGs into the resource potential management system of LLC «Dream», as illustrated in Fig. 2. The key directions include updating material-technical, digital, and human resources.

Modernizing the material and technical base involves acquiring equipment and upgrading production capacities: tractor – 3,800 thousand

Table 2

Compliance of LLC «Mriya»'s activity with the key sustainable development goals

Goal	Goal name, sub-goals	Compliance
2	Ending hunger and promoting sustainable agriculture	- using modern agricultural technologies (precision farming, energy-saving soil cultivation methods); - increasing crop productivity; - establishing a stable crop structure.
6	Clean water and adequate sanitation	- rational use of water resources; - reducing wastewater pollution.
8	Decent work and economic growth	- creating stable jobs; - ensuring fair pay; - developing a system for skills enhancement.
8	Responsible consumption and production	- optimizing material resource use; - implementing energy consumption monitoring systems; - supporting circular economy principles.
13	Combating climate change:	- reducing CO ₂ emissions; - adopting soil conservation technologies; - use of renewable energy.
15	Protection of terrestrial ecosystems	- preservation of soil fertility; - compliance with crop rotation; - greening of land use.

Source: compiled and generalized by the author based on sources [2; 7; 9]

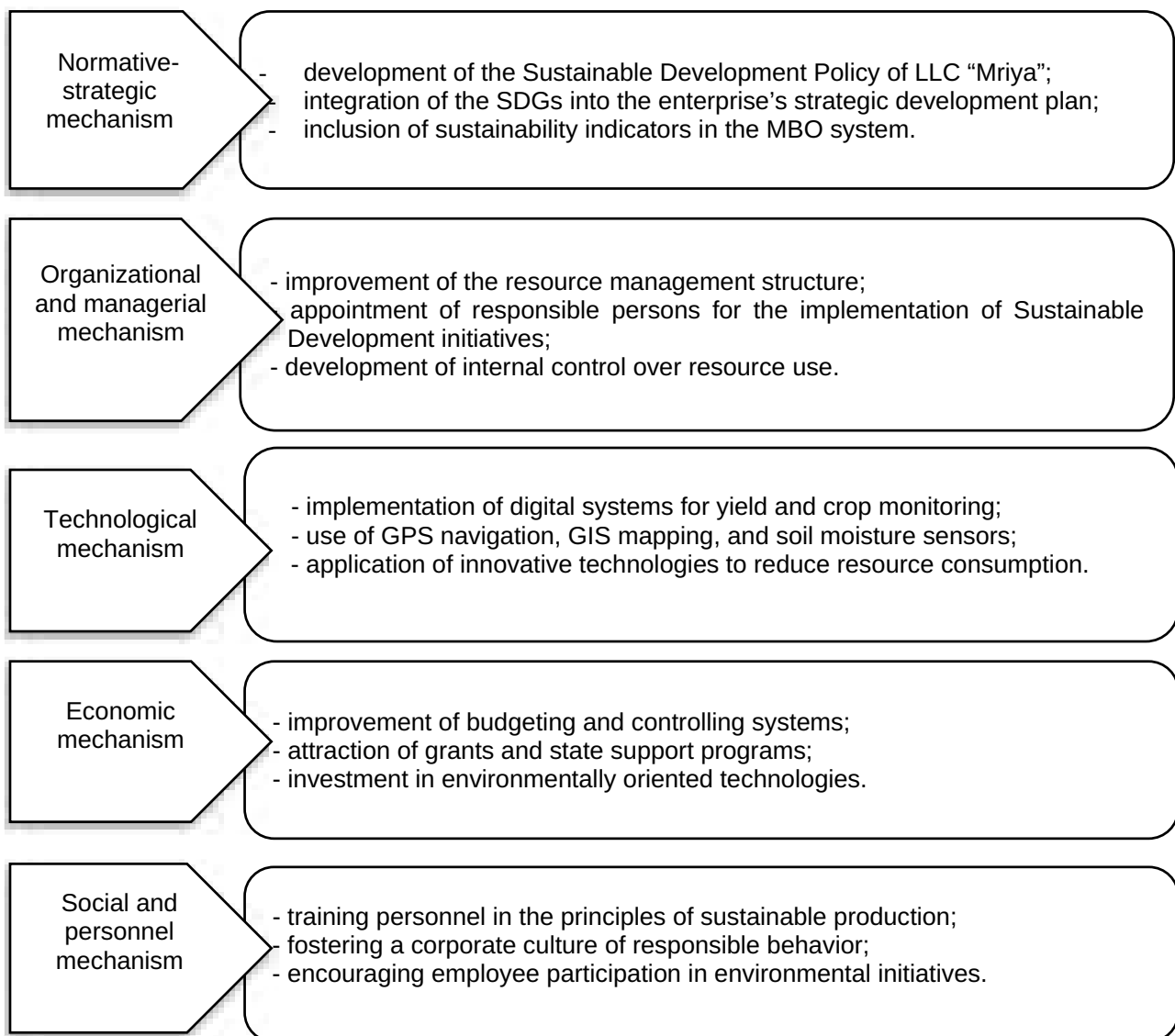


Figure 2. Mechanism for integrating SDGs into the resource potential management system of LLC «Mriya»

Source: compiled by the author based on their own research

UAH; seeder – 1,250 thousand UAH; tillage equipment – 980 thousand UAH; grain drying complex – 1,600 thousand UAH. This forms a total investment volume of 7,630 thousand UAH (61% of the total structure). This ensures increased productivity, cost savings, and production stabilization.

Digital modernization involves implementing GPS navigation (350,000 UAH), drones (420,000 UAH), and GIS and ERP systems (a total of 480,000 UAH), with overall investments amounting to 1,250,000 UAH (10%). It facilitates process automation enhances management accuracy, and reduces the influence of errors caused by human factors.

Upgrading human resource potential involves staff training (194 thousand UAH, 2% of investments), particularly in precision agriculture, digital monitoring, and occupational safety, which ensures effective use of equipment and digital. Additional environmental and logistical measures amount to 3,400 thousand UAH (27%) and are aimed at improving energy efficiency and optimizing product storage and transportation. Calculation results are presented in Table 3.

The largest share of investments is dedicated to modernizing equipment, which is a critical factor in reducing technological risks, optimizing expenses, and ensuring stable production levels.

Table 3

Results of investment cost assessment

Project	Equipment modernization	Digitalization	Staff training	Environmental measures
Investments, thousand UAH	7630	1250	194	3400
Net Present Value (NPV), thousand UAH	2828	1348	203	828
Return on Investment (ROI), %	38	58	57	43
Internal Rate of Return (IRR), %	21–23	31–34	30	19–21

Source: author's own calculations

Investment analysis shows that the net present value (NPV) of this direction is +2,828 thousand UAH. This confirms base as the foundation of the company's resource potential.

Consolidated analysis shows that the total NPV of the investment portfolio of LLC «Mriya» is +5,207 thousand UAH, indicating the high economic attractiveness of the proposed measures. The overall average ROI of the portfolio exceeds 46%, which is sufficient for the agricultural sector given the risks of military and economic turbulence. Therefore, the investment justification confirms the feasibility of implementing the comprehensive modernization project of the resource potential, as all proposed initiatives demonstrate a positive economic impact and an adequate level of profitability.

Conclusions. The study demonstrated that applying the resource-based management (RBM) concept optimizes the use of material, technical, financial, labor, and digital resources, supports the development of long-term competitive advantages, and enhances managerial effectiveness. The conducted investment

analysis confirmed the economic feasibility of modernizing the resource capacity, particularly through technical upgrades, digitalization, and human resource development, which are characterized by positive efficiency indicators (NPV, ROI, IRR). It has been demonstrated that the most significant impact on enterprise performance comes from a comprehensive approach to resource management, which ensures their complementarity, strategic alignment, and integration of innovative.

Future research efforts should focus on developing integrated models to assess the effectiveness of resource potential management, accounting for the combined impact of military, climatic, and market risks, while ensuring the adaptability of management decisions. A key focus is advancing the digital transformation of the agricultural sector through the integration of precision farming systems, ERP and GIS solutions, and data analytics. Research on the synergistic effect of the interaction between the resource-based approach (RBM) and digital technologies in forming sustainable competitive advantages is promising.

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