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STAGES OF FORMING STRATEGIES FOR SUSTAINABLE DEVELOPMENT OF THE ENTERPRISE TAKING FINANCIAL RISKS INTO ACCOUNT

Summary

The article is devoted to theoretical and practical aspects of creating a sustainable development program in the presence of financial risks in the enterprise. Different concepts of scientists are analyzed in relation to the following terms: "risk", "financial risk" and "sustainable development of the enterprise". The relevance of the implementation of sustainable development programs by enterprises is determined, and the implementation of sustainable development programs at enterprises allows to gain additional advantages in management and to react quickly to changes in the internal and external environment of the enterprise.

The indicators of the economic, social and environmental spheres of the enterprise are considered, which allow us to assess the state of the organization in terms of sustainability, and the calculation of the indicators indicated in the article allows us to find the disparities in the management of sustainable development of the enterprise and to see in which spheres, economic, social or environmental, is more active work to achieve sustainability. The main components of sustainable development of the enterprise and the impact of financial risks on it are considered. The market of breakfast cereals in Ukraine is analyzed, it can be stated that today the market is at a fairly high level of demand, which allows the company to operate successfully and the level of financial condition of the researched enterprise PJSC "Lantmann Akxa".

It is determined that to develop a strategy to improve sustainable development, you must first assess the financial condition of the enterprise, using SWOT analysis, calculation of financial performance, for which the following analyses have been developed: horizontal, vertical, comparative and financial ratios, profitability and level bankruptcy.

The impact of all the financial indicators and the presence of financial risks are analyzed, it is the sustainable development program that directly depends on these indicators, they help to accumulate free funds for its development, so the concepts of financial development and sustainable development are directly proportional. Measures to reduce financial risks have been proposed, and a new program for the sustainable development of PJSC Lantmann Akxa has been created, which will allow the company to move to a new level.

Keywords: sustainable development, enterprise, financial condition, risk, indicator, coefficient, profitability, market.

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