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## Management of development reserves of companies for sustainable development

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**Annotation.** The article examines the life cycles of domestic enterprises, outlines the pathways each development stage, and provides recommendations for actions at each stage of the enterprise's development.

**Keywords:** *sustainable development, crisis, management, risk management*

The most important task facing the Kazakh economy at the present stage is implementing such production management that would contribute to achieving sustainable long-term growth. The inevitability of Kazakhstan's integration into global relations will lead to the fact that in the coming years, foreign companies possessing colossal resources and experience will become not only competitors for most Kazakh enterprises, but also their main threat. In this regard, Kazakh enterprises must first ensure the sustainability of their development to maintain their competitive edge in the domestic market and strengthen their position in the foreign market.

As proven by global practice, the mechanism for ensuring sustainable enterprise development is a comprehensive system for managing the enterprise's development reserves. In our view, development reserves of an enterprise should be understood as the unused potential opportunities for improving the final performance indicators of the enterprise at all levels of management, starting from the workplace and extending to the industry as a whole, i.e. at all stages of the process: "research-production-implementation." It is well known that in the process of the development any enterprise will go through several stages, which are called life cycle. Currently, there are different approaches to distinguishing these cycles of enterprise

development. We decided to point out one of the most rational approaches, in our opinion, which includes distinguishing five stages of cycle development. Each step has its own temporal boundaries and qualitative characteristics. While the former can be defined by the efficiency of the management, the latter by the natural emergence of new properties in enterprise development. It is self-evident that each period correspond to certain features of enterprise's state. If we look at it from the perspective of sustainability of its development, we can say that any stage of Kazakhstan enterprise aligns with its life cycle. We have to note that this primarily concerns with only first three stages of enterprise's life cycle: inception, growth and mature condition. The next stage is the decline, which is, in detail, the return of enterprise into stage of sustainable development. We would like to give a quick overview on the stages of sustainable development (the stages of life cycle), taking into account the specifics of searching for and utilizing the enterprise's development reserves.

The first stage is characterized by the inception of the enterprise in a market economic environment and formation of its initial structure. At this stage, enterprise starts to bring experimental samples, new ideas and services to the market and explores for the demand of analyzed products in market. In the first place, in our perspective,

the inception stage will require special attention to the search and implementation of regional sectoral development reserves. The risky nature of the activity necessitates the use of labor, informational and organizational resource reserves. If events develop favorably, the enterprise continues to grow and enters the new stage of the growth.

At this stage of development of enterprise, we would like to discuss the two closely related aspects of growth, namely:

1. Growth of the enterprise's potential

2. Growth of the scale of its production and commercial activities.

The stage under consideration is characterized by the conquest of a market segment, the strengthening of market positions, the development of competitive strategies, and the increasing role of marketing in enterprise management. It is no secret that the growth rate largely depends on how much the enterprise has outpaced competitors in finding a new "niche" in the market or in predicting changes in consumer needs. Therefore, we believe that to maximize the period of enterprise growth, it should implement a set of reserves for demand formation and sales stimulation, introduce a quality control system, and carefully analyze directions for finding financial reserves. The main growth reserves of a modern enterprise in the management subsystem should include the improvement of the organizational structure, the introduction of strategic management including planning, budgeting, controlling and the creation of the security system. At this stage of development, it is also necessary to implement important reserves to protect the enterprise from possible negative consequences of risky events, such as creating a self-insurance mechanism by participating in a captive insurance company, developing a set of preventive measures that will allow changes in the enterprise's activities to minimize or compensate for deviations from the intended goal.

In the course of their further development, most enterprises lose their former dynamism, acquiring a sustainable stability ensured by mainly by three factors: large size, production diversification and the presence of a branch network. Thus, at this stage of development, the enterprise reaches a mature state, a stable market position, growth slows down, and consequently, profits and income stabilizes. Upon reaching a certain limit (for example, the enterprise is established in the market and has sufficient technological and financial capabilities), almost all enterprises, both domestic and foreign, decide to continue their development by entering new markets, organizing new production and technical re-equipment of existing ones, and developing strategic technologies. All these activities are associated with increased allocations for innovation and investment activities, marketing research, which leads to a reduction in a profit mass, contributes to the "freezing" of capital, slowing down the turnover of funds, and reducing the liquidity of assets. Therefore, the main focus in the search for and implementation of enterprise development reserves is on technical, technological, financial, and informational resources. The specificity of research management at this stage of development involves more detailed searches for such reserves as reducing lost work time, equipment downtime, tightening the resource-saving regimes, and reducing staff. A powerful unconventional reserve for development during the maturity period, in our opinion, is establishing cooperation and inter-firm connections with other enterprises, including small and medium-sized ones, whose positions have become increasingly stable recently, and with research centers. Creating strategic alliances, such as joint production sales, that unite former competitors, turns out to be mutually beneficial; in the best years, they help the enterprise create higher-quality products, and



in difficult times, they save it from bankruptcy.

At this stage of their development, most enterprises, while maintaining significant turnover, gradually lose the ability to achieve commensurate profits and may even start to incur losses. The reason for this situation in most cases is the dispersion of activity across too wide a range of directions, the complication of the organizational structure, and the diversion of a significant part of capital to production that has lost its prospects. In our opinion, the solution generally, lies in divestitures, getting rid of unprofitable production, and reducing costs retained divisions. If the situation is not taken seriously, unfavorable circumstances can lead to the enterprise entering a period of crisis development, losing independence, or slowly transitioning to secondary roles in economic development, which ultimately leads to declining and aging. The characteristics of the aging stage include large underutilized capacities of fixed assets, a stable product range, high specific costs, complicated marketing research, a large number of management personnel, resulting in organizational inertia, the reduction of scientific units, low investment activity, and lack of funding for R&D (Research and development work). The structure tends to simplify and shrink, while competitors develop more efficiently.

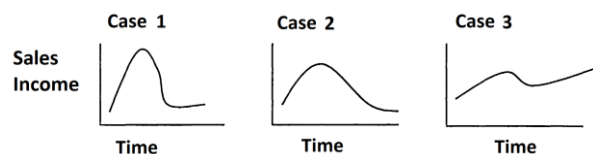
Based on this, policy of managing reserves at this stage of the enterprise's existence should fundamentally differ from the approaches to reserve management used during periods of growth and maturity. Firstly, in our opinion, strategic comprehensive development reserves should be activated, either through restructuring or anti-crisis reengineering, aimed at preventing the enterprise's bankruptcy by eliminating unprofitable divisions, selling off assets, reducing non-essential expenses, reorganizing finances, etc. through these processes, the main development reserves

will be mobilized. In particular, as a result of reengineering, all key performance indicators (costs, product and service quality, operational speed, finances, marketing and information systems) significantly improve. There is a deep reorganization throughout the product creation chain. The trajectory of the enterprise's development changes in the opposite direction from the decline stage, transitioning to stabilization and subsequent growth.

Conversely, if irreversible negative phenomena dominate the enterprise's operation, there is a danger of a destructive crisis characterized by the enterprise's destructuring, cessation of its former operations, and liquidation. At this stage, we consider the search for the development reserves unfeasible, as it is irrational to support the further existence of the enterprise itself.

In conclusion, we would like to say that any enterprise in a modern market economy, no matter how successfully it operates, goes through the first three stages, and sometimes all phases of the cycle during its "life," experiencing such fluctuations.

The duration and depth of these stages vary for each enterprise. New economic entities can quickly go through the entire cycle and cease to exist. Even large companies risk facing bankruptcy after prolonged and successful growth. On the other hand, it should be noted that in highly diversified enterprise, each division can have its own development fluctuation. Various forms of cyclical development of the enterprise are shown in Figure 1.1



For young and very aggressive enterprises specializing in the production of a single product.

Case 2 corresponds to prolonged growth with and unexpected and rapid decline. Case 3 represents a development scenario where a well-managed enterprise does not reach the stage of decline and aging (long growth and a small pause), but quickly stabilizes the situation at the onset of negative trends, reorganizes its activities, and begins a new growth stage.

So, by studying the dynamics of organizational development, we identify

periods when all performance indicators improve, followed by a period of system stability, during which there is sustainable equilibrium. After this, there is a deterioration (sometimes catastrophic) in the parameters determining the system's stability. In the last period of the life cycle, the issue of quantitative reorganization, restructuring, and reconfiguration of the enterprise's functioning mechanism usually arises.

### **Тұрақты даму үшін компаниялардың даму резервтерін басқару**

**Түйін.** Мақалада отандық кәсіпорындардың өмірлік циклдары қарастырылады, дамудың әр кезеңіне өту жолдары сипатталған, сонымен қатар кәсіпорынның дамуының әр кезеңіндегі мінез-құлық ұсыныстары келтірілген.

**Кілт сөздер:** тұрақты даму, дағдарыс, менеджмент, тәуекелдерді басқару

### **Управление резервами развития компаний для устойчивого развития**

**Аннотация.** В статье рассмотрены жизненные циклы отечественных предприятий, расписаны пути перехода к каждому этапу развития, а также приведены рекомендации поведения на каждом этапе развития предприятия.

**Ключевые слова:** устойчивое развитие, кризис, менеджмент, управление рисками