

Formation of Adaptation Strategy for Business Entities in the Context of Digital Transformation of the Economy

Diana Galoyan^{1,*}, Tatul Mkrtchyan¹, Viktoriia Hrosul², Roman Buhrimenko³, Polina Smirnova⁴ and Hanna Balamut⁵

¹*Doctor of Economics, Professor, Armenian State University of Economics, Yerevan, Armenia.*

²*Doctor of Economics, Professor, State Biotechnological University, Kharkiv, Ukraine.*

³*Doctor of Economic Sciences, Assistant Professor, State Biotechnological University, Kharkiv, Ukraine.*

⁴*Ph.D., Associate Professor, State Biotechnological University, Kharkiv, Ukraine.*

⁵*Candidate of Economic Sciences, Associate Professor, State Biotechnological University, Kharkiv, Ukraine.*

Abstract: State influence on scientific and technical progress is a factor that directly shapes modern phenomena such as global and national information societies, which in turn influence the state itself and the activities of business entities. As a result, constant social relations require reform, regardless of their legal nature. This study aims to identify possible ways to implement the idea of enterprises' functioning in the context of intensified use of information and telecommunication technologies. The authors used the following general methods of scientific cognition in this research: system analysis, dialectical, formal-logical, structural-functional, and several empirical methods. The conclusion was drawn regarding forming a strategy for adapting business entities as an integral element of enterprise development management. The need for a single correct strategy for adapting business to digital technologies was identified. A leader's role in implementing an enterprise's development strategy was emphasized. Finally, the meaningful content of the plan for adapting business entities to digitalization was proposed, with the outlining of goals, implementation measures, their sequence within an extended period, and its consolidation in plans, projects, and programs of various types; the organization of fulfilling planned tasks; methods of accounting, control, and analysis of the implementation of scheduled tasks. The study's conclusions are relevant and useful both for subjects of governmental authority regarding the implementation of tools for influencing the digitalization of entrepreneurship and for business entities in the context of the actualization of digitization trends in almost all aspects of practical activities. The authors substantiate the expediency of introducing the position of a "special commissioner on digitalization," whose authority will include control and regulation of the gradual enterprise transition to the practice of digital technologies implementation.

Keywords: Strategy, adaptation, digital transformation, business management economics.

1. INTRODUCTION

One of the most complex and multifaceted phenomena of modern legal reality is the impact of informatization processes on the state and all spheres of social life and their reflection in social and individual consciousness. Information has acquired the characteristics of market turnover, goods, and sources of long-term economic growth, as well as a means of influencing the construction of social relations. The increasing use of modern technologies in the world can be traced to the activities of international institutions. The principles of changing the concept of organization and ordering of social relations are outlined in international documents,

such as the United Nations Sustainable Development Goals for 2030 (2015), the Digital Europe 2025 Strategy, and the Development Program for European Standards in the field of telecommunications and digital technologies (2022), the Concept of improving the measurement of "digital footprints" of the United Nations (2022), and so on.

The urgent need for structuring the activities of business entities toward the gradual implementation of digital technologies is mediated by two determining factors:

1. globalization of economic activity with the establishment of unified approaches to its implementation;
2. constant updating of approaches to the functioning of business entities caused by the use of digital technologies.

*Address correspondence to this author at the Doctor of Economics, Professor, Armenian State University of Economics, Yerevan, Armenia, E-mail: mailto:dianagaloyan@yahoo.com

At the same time, no single regulatory mechanism would regulate the conditions and procedures for developing strategies for business entities.

An additional argument in favor of the relevance of the research topic is the fact that market transformations in the economy of Ukraine are carried out under the influence of many factors that determine the uncertainty of the characteristics of the future state of the external and internal environment for an individual enterprise. Therefore, business entities can ensure the prospect of their existence only based on strategic management, one of the most important components of which is forming and implementing a strategy for implementing digital technologies. Therefore, the importance of the gradual digitalization strategy lies in the essential nature of the main economic categories - the method and means of production. Moreover, the movement of these categories, subject to the laws of market development, their participation in the reproductive process, and their universal nature in terms of performing efficiency functions for any business all underscore their significance.

The inability to separate the private sector from the public sector requires consideration of the use of digital technologies by government agencies in their interaction with business entities. Currently, it is possible to provide state services through the following means:

- the functioning of the Government web portal;
- official websites of all government bodies;
- the implementation of electronic document circulation;
- IP-telephony;
- creation of an e-citizen's reception office;
- introduction of a digital signature;
- issuance of key certificates;
- submission of reports in electronic form (the "Unified e-reporting submission platform" software has been developed and implemented) (2023);
- initiation of the process of providing electronic services by government agencies;
- creation of electronic databases and unified state electronic registers, including the National Register of Electronic Information Resources (2023) and the Unified State Web Portal of Open Data (2023).

2. LITERATURE REVIEW

At the conceptual level, Hnatovska and Marushak (2021) argued that digital transformation is essential to Ukraine's sustainable development. Attention is drawn to the study of digitization as a phase of digitalization, which is inherently a more complex process. Accordingly, digital technologies require digital information, and digitization is only the process of bringing data into digital format. However, as Kuybida V. S., Karpenko O. V., and Namestnik V. V. (2018) rightly pointed out, "...digitizing data is not enough for digital transformations (conversions). The use of digital tools is a guarantee of economic growth, global competitiveness, and innovation" (Tham, 2018). According to researchers from

the company "I-Scoop," digital transformation should be understood as a radical transformation of business and organizational activities, processes, competencies, and models to ensure change and the ability to combine digital technologies and their strategic (priority) acceleration in society, taking into account the current state and future development (Digital transformation: online guide to digital business transformation, 2021). Provide legal mechanisms for information security in modern conditions of digitalization (Bondarenko, S., Makeieva, O., Usachenko, O., Veklych, V., Arifkhodzhaieva, T., & Leryk, S., 2022), improve the state strategic planning of the national security in society (Bondarenko, S., Bratko, A., Antonov, V., Kolisnichenko, R., Hubanov, O., & Mysyk, A., 2022) to ensure financial and economic security in financial markets during European integration (Novak, A., Pravdyvets, O., Chorny, O., Sumbaieva, L., Akimova, L., & Akimov, O., 2022) taking into account innovative approaches to the development of human potential in public administration (Semenets-Orlova, I., Shevchuk, R., Plish, B., Grydiushko, I., & Maistrenko, K., 2022).

With the transition from a post-industrial to an information society, Winston Churchill's statement: "Who owns the information, he owns the world," is becoming increasingly relevant. As a qualitatively new form of social life, the informational society is characterized by global information technologies that manifest themselves in informatization, computerization, robotization, and digitization (Klimova, Atamanova, 2015, P. 124).

This research is based on studies on various vectors of business entities' strategy formation on information and telecommunication technologies. Primarily, it concerns research on enterprise management and the use of multiple strategies (Pakhomova, Narolina, Boeva, 2019).

The results regarding the use of digital technologies in various areas of social relations are significant. For example, regarding the use of digital technologies during banking operations, internet banking is defined as a system of ways to provide banking services and a form of remote customer service by a bank. In the first approach, internet banking is a form of banking activity where banking operations are carried out through electronic signals rather than the exchange of cash, checks, or other documents. The second approach involves interpreting Internet banking as a remote customer service system used by banks and their clients for conducting banking operations and providing banking services exclusively via the Internet (Latkovska, Marushak, Oleksii, 2021).

The provisions of special legislation regarding the digital transformation of the economy have been analyzed, namely the Concept for the Development of the Digital Economy and Society of Ukraine for 2018-2020. It identifies the achievement of digital transformation of existing and new sectors of the economy as a priority and promotes efficient and modern changes in all areas of activity (2018). This document defines the concept of "digitization" as the saturation of the physical world with electronic and digital devices, tools, and systems and the establishment of electronic communication exchange between them. This type of communication effectively enables the integral interaction of virtual and physical, creating a cyber-physical space. It is recog-

nized as a mechanism for economic growth due to the ability of technology to positively influence the efficiency, performance, cost, and quality of economic, social, and personal activities. In addition, the authors highlighted the provisions of the Declaration of European Policy on New Information Technologies (1999), Electronic Communications Code Directive (2018), and European Union directives (2016).

3. AIMS

This study aims to identify possible ways of implementing the idea of enterprise functioning under conditions of information and telecommunications technologies use intensification through solving the following research tasks:

- establishing qualitative and substantive features of the use of digital technologies in the field of economics;
- analyzing the principles of building a strategy for entities engaged in entrepreneurial activity concerning implementing digital technologies.

4. MATERIALS AND METHODS

The economy's digitalization sphere is determined by its special significance for the state and society. The tasks and goals, the achievement of which takes place in this area, specify the composition and number of entities involved in their implementation, requiring the use of all available tools recognized by global practices. One such tool is developing a strategy for adapting business entities to the requirements of using digital technologies in their activities.

During the study of the issue mentioned above, the method of retrospective analysis was chosen. This method made it possible to identify the use of information and telecommunications technologies as early as the 1990s (from the moment of the establishment of the National Agency for Informatization under the President of Ukraine in 1995 and the adoption of the Law of Ukraine "On the National Informatization Program" in 1998) until the establishment of the Ministry of Digital Transformation of Ukraine as a body of state executive power. This body is responsible not only for informatization or popularizing the dissemination of new technologies in certain areas of social relations but also for developing state policies on digitalization as a whole and digital development (Regulations on the Ministry of Digital Transformation of Ukraine, 2022).

Studying economic transformation has made it necessary to clearly interpret this interaction model between public authorities and the private sector and use the corresponding categories. For example, such terms as authentication, website, electronic trust service, electronic identification, electronic service, etc.; principles of state regulation in the fields of electronic trust services and electronic identification; system of bodies responsible for state regulation in the areas of electronic trust services and electronic identification; electronic identification procedure, and others (On Electronic Trust Services, 2017).

The formal-dogmatic method and the method of comparative analysis allowed a comparison of normative provisions related to digitalization and corresponding doctrinal develop-

ments. Furthermore, the dialectical method is equally important when studying the provisions of national legal acts regulating corporate and legal relations arising during the organization and conduct of economic activity between business entities or between these entities and other participants in economic relations (The Commercial Code of Ukraine, 2003), and the procedure for consideration of cases arising from the conclusion, amendment, termination, and performance of contracts entered into within the framework of private partnership (Commercial and Procedural Code of Ukraine, 1991), etc.

The comparative analysis method was used in the study of the following projects:

- a) "Digital Agenda - 2020" (2020), which envisages a program for the implementation of Ukraine's digital transformation policy by "digitizing" the economy, education, television, infrastructure, public administration, socio-economic sphere, and by using the achievements of scientific research in "digital" technologies;
- b) "Digital State" (2020), which requires posting on the Unified Portal of Public Services website "Diia" in the section "Plan2.Diia" such components as e-government, cybersecurity, e-democracy, e-business, e-court, e-health, e-education, digital skills, and widespread Internet. Similar strategies and projects are adopted in most developed countries. For example, in the European Union, this is "Digital Europe 2020" (2010); in Germany - "Industry 4.0" (2011); in China - "Internet Plus" (2015); in Sweden - "Swedish National Digitalization Strategy" (2017), and so on (Ianenkova, 2017, p. 180).

The authors of this article used the modeling method to identify the ideal links that accompany the adaptation of an enterprise to the digital way of doing business. As a result, an original structured strategy for improving an enterprise is proposed, regardless of the type of business and the segment to which its activities belong.

This article is the first to explore the aspects of implementing a gradual adaptation strategy as a systemic tool for developing business entities. The authors have identified the content blocks characterizing a homogeneous group of social relations and used structural and functional methods to analyze the problem consistently. In addition, the empirical method of scientific cognition was used given the apparent relevance of actual, rather than formal, development of a strategy for adapting the private sector to digital technologies.

5. RESULTS

Managing a business entities' potential is defined as a manifestation of targeted influence on its processes to ensure the efficiency of its operating activities. The resource's potential forms competitiveness and the ability to exist in the market and to use financial resources efficiently. In managing the development of business entities, the relevant component plays the role of a "forecast" as to how rational this particular strategic vector's task will be and how best to allocate and direct resources.

Considering the development of a strategy for digital technologies use as a manifestation of potential management of business entities, it is possible to distinguish the following stages, as shown in Table 1.

Table 1. Stages of Business Entities' Potential Management.

1.	State and capacity monitoring
2.	Analysis of financial stability changes
3.	Defining the vector of strategic development
4.	Setting general and specific goals, analysis, and possibilities of their real achievement
5.	Considering the level of risk
6.	Setting deadlines
7.	Development of a strategic plan
8.	Consolidation of financial resources
9.	Implementing the necessary measures to achieve the goals effectively
10.	Control over the implementation of the strategic plan

Once properly implemented, each stage leads to improved development of business entities, increased profitability, and solvency. At the same time, it is necessary to consider the functioning of business entities under martial law, which mediates the inclusion of specific determinants, as shown in Table 2.

Table 2. Operation of Business Entities During the War.

Determinant	Significance During the Martial Law Period
Subject component	Management and leadership roles
Content component	Philosophy of progressive management
Praxeological component	Planning in-house resources

6. DISCUSSION

By analyzing the term "digital transformation," it seems appropriate to state that:

- 1) there is no single definition of this concept,
- 2) this term is used mainly in business (entrepreneurship).

However, based on the statements of some researchers (Strutynska, 2019, p. 94), the authors conclude that "digital transformation" should be understood as the process of implementing information and communication technologies in the most important spheres of society to ensure the proper functioning of a person, community, the state and their interaction with each other. These technologies are the processes of informatization, computerization, robotization, and digitalization, which form the specifics of social relations.

The absence of a single definition of the concept of "development management" for business entities and an approach to defining its content suggests that it is a system of principles and guiding ideas that purposefully influence the functioning of business entities. This system considers internal

and external factors of influence to achieve and facilitate the implementation of the enterprise's strategic goals to maximize profits, increase owners' kindness, and fulfill other tasks. This category includes innovation management, a set of principles and guiding ideas, a mechanism that considers financial methods, levers, tools, regulatory and legal frameworks, and information and methodological support.

Digital innovation management is based on classical management concepts. The main advantage of strategic management is the speed of decision-making by lower levels of management, bypassing higher levels (excluding lengthy approval procedures). This particular quality of business development management is quite important in management in the context of introducing new technologies. The digital concept is actually an action plan for the relevant period, which allows for avoiding dangerous situations to the maximum extent possible and directing the business entity on the path of growth and strengthening its position in the market.

The formation of sustainable development is impossible without professional financial management of the enterprise, which is "the management of its incoming and outgoing funds flows for the formation, distribution, and use of the necessary financial resources to maximize the enterprise's profit, increase profitability and solvency" (Londar, 2009, p. 67). Therefore, an essential enterprise management task is to ensure sustainable financial development. Only in the case of high-quality implementation of plans and pre-developed strategic programs, under the influence of adverse changes in the external environment, the financial condition of an enterprise can be called sustainable (Boychik, Khariv, Khopchan, Picha, 2003, P. 290).

Regarding the role of the CEO and leadership in determining the strategy for the gradual adaptation of business entities to digital technology use, it is important to note that leadership, in practical terms, is a complex concept (it includes the qualities that a leader should have: assessment skills, qualitative characteristics and behavioral competencies (Van Wart, 2014, p. 257). However, to implement any strategic goal, a leader must consistently and by personal example implement measures aimed at digitalizing activities. Because the CEO of a business entity has certain authorities, it will be adequate to introduce the post of "special commissioner on digitalization," whose responsibilities will include controlling and regulating the gradual transition of the enterprise to digitalization practices.

As for the establishment of dynamic balance in setting goals and planning key performance indicators of business entities when implementing digital technologies, it should be practically reflected in higher income growth rates over the expenses growth rates, which requires compliance with the following principles:

- a) participation, which means mandatory involvement of managers of all levels and specialists in the planning process;
- b) continuity, which requires a constant review of the company's performance and the prerequisites on which they were based, taking into account changes in the external environment;

- c) integration, i.e., generalizing all levels of corporate hierarchy plans and coordinating plans of the very same level (Balas, 2019).

Strategy development as a specific activity is a sequential process. It includes setting goals; determining measures for their implementation; foreseeing the sequence of actions over a long period and fixing it in plans, projects, and programs of various types, which are tools for achieving goals; organizing the implementation of planned tasks; accounting, control, and analysis of the scheduled tasks' performance. The strategy is detailed at the level of the following plans:

- a) marketing (determines the volume and growth of sales, market share and its possible changes, costs, and efficiency of the marketing service, prices, their dynamics, etc.);
- b) manufacturing (determines the volume of products in physical terms: cost, level of production costs, production efficiency, level of production capacity utilization, quality level (including certification), etc.);
- c) financial (determines profitability, profit, advance capital in circulation, capital structure, liquidity ratios, financial stability, etc.);
- d) staff (determines the number, structure, staff turnover, level and dynamics of remuneration, qualification level, etc.);
- e) scientific, engineering research and design (determines the scientific and technical level of development, costs, research and development, patent purity of products, level of scientific and technical potential, etc.) (Bhowmik, 2018).

The strategy for development should be based on the principles of re-engineering and integration of business processes. Developing different versions of business processes in a constantly changing market entails introducing new processes with different options (Hudz, 2017, p. 108)

7. CONCLUSIONS

The authors have found that digital transformation reflects the modern mechanism of economic growth and development of the open information society in general. The strategy of business entities' adaptation to economic digitalization is a type of enterprise development management strategy. In terms of its specific features, it is a strategy that involves the evolutionary development of an enterprise, taking into account the current situation. It is smooth, with minimal restructuring but has a reliable improvement of indicators up to a new level of functioning. As a result, there will be a significant improvement in all aspects of the enterprise's activities in the shortest possible time and focus on a leading position in the market.

The strategy of business entities' adaptation to economic digitalization should include the following components:

- 1) setting a goal – increasing the share of digital technologies;
- 2) implementation measures:

- a) measures aimed at digitalizing the enterprise's capacities;
- b) activities aimed at the digitalization of management activities;
- c) measures aimed at digitalizing interaction with other business entities and public institutions;
- d) changes in the qualities of the leader and manager of a business entity in terms of developing digital competencies, etc.;
- 3) forecasting the sequence of actions over a long period and consolidating it in various types of plans, projects, and programs;
- 4) organization of planned tasks fulfillment;
- 5) accounting, control, and analysis methods of planned task implementation.

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