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DUE DILIGENCE IN THE FRAMEWORK OF ECONOMIC SECURITY AND SUSTAINABLE DEVELOPMENT OF ENTERPRISES

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DUE DILIGENCE У СИСТЕМІ ЗАБЕЗПЕЧЕННЯ ЕКОНОМІЧНОЇ БЕЗПЕКИ ТА СТАЛОГО РОЗВИТКУ ПІДПРИЄМСТВ

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The article examines theoretical and practical aspects of the use of Due Diligence in the system of ensuring economic security and sustainable development of enterprises under current transformational changes in the economic environment. It is substantiated that in conditions of growing uncertainty, increasing competitive pressure, market instability, digitalization of business processes, resource constraints, and rising requirements for management transparency, enterprises need comprehensive managerial tools capable of simultaneously providing protection against threats and creating prerequisites for long-term development. It has been determined that Due Diligence should be considered not only as a procedure for examining a company before investment, corporate or partnership agreements, but also as a multifunctional element of the modern management system. The paper summarizes scientific approaches to the interpretation of the essence of Due Diligence and determines its place in the system of strategic enterprise management. It is proved that the use of Due Diligence contributes to the timely identification of financial, legal, personnel, operational, reputational and environmental risks, reduction of information asymmetry, improvement of management decision validity, and strengthening of the overall level of enterprise economic security. It is established that Due Diligence ensures the transition from a reactive model of responding to threats to preventive risk-oriented management. Special attention is paid to the role of Due Diligence in achieving the goals of sustainable enterprise development. The importance of integrating the ESG approach into comprehensive verification procedures is substantiated, which involves assessing environmental, social and governance parameters of enterprise activity. It has been found that the application of Due Diligence contributes to increasing investment attractiveness,

strengthening business reputation, improving resource efficiency, developing corporate responsibility, and ensuring long-term resilience of the enterprise business model.

A practical mechanism for integrating Due Diligence into the enterprise management system is proposed, including the stages of identifying key risks, forming an information base, conducting comprehensive analysis, preparing managerial decisions, and monitoring results. It is proved that implementation of such an approach makes it possible to increase enterprise adaptability to crisis phenomena, strengthen competitive positions, and ensure balanced long-term development.

Keywords: *Due Diligence, economic security of enterprise, sustainable development, risk management, strategic management, ESG, management, competitiveness, enterprise, management efficiency*

Introduction. The current stage of business development is characterised by an increasingly complex, dynamic and unpredictable external environment, which is fundamentally transforming approaches to ensuring their economic security. Businesses operate in an environment of intensifying global competition, financial market instability, changes in supply chains, the digitalisation of business processes, rising cyber threats, tightening resource constraints, as well as increasing demands for transparency, social responsibility and environmental sustainability. Under such conditions, traditional tools for control, audit and risk assessment no longer always ensure the timely identification of complex threats that may

affect both the current stability of the enterprise and its long-term development.

This issue is of particular relevance to Ukrainian enterprises, which, in the face of military challenges, macroeconomic instability, the destruction of parts of the manufacturing, transport and energy infrastructure, limited investment resources and growing uncertainty, are forced to simultaneously address the challenges of survival, adaptation, recovery and strategic development. In such circumstances, an enterprise's economic security ceases to be merely a function of protection against threats and takes on the significance of a systemic managerial capacity to ensure resilience, flexibility, business continuity and the preservation of development potential.

At the same time, the concept of sustainable development for enterprises is also undergoing a rethinking. Whereas previously it was predominantly associated with environmental responsibility and social initiatives, sustainable development is now increasingly viewed as an integral characteristic of a business's long-term viability, its ability to withstand crises, maintain financial stability, meet stakeholder expectations, adapt its business model to new conditions, and ensure a balance between economic, social and environmental objectives. Consequently, economic security and sustainable development of enterprises cannot be viewed in isolation, as both categories are geared towards preserving and building the enterprise's potential in conditions of risk and uncertainty. At the same time, in corporate management practice, fragmented approaches to assessing risks and threats are often observed. Financial audits, legal due diligence, operational efficiency assessments, HR analysis, compliance controls, ESG assessments and reputational risk analysis are often carried out separately, without proper integration into a unified management decision-making system. This reduces management's ability to see the full picture of risks, identify hidden interconnections between threats, and formulate preventive management measures in a timely manner.

In this context, due diligence takes on particular significance as a comprehensive procedure for a thorough examination of the enterprise, its assets, liabilities, management processes, risks, contractual relationships, human resources, reputation and development prospects. Traditionally, due diligence is applied in the sphere of investment deals, mergers and acquisitions, business restructuring and corporate control. However, modern economic conditions highlight

the need to expand its functional scope — from a pre-investment verification tool to a component of the system ensuring economic security and sustainable development of the enterprise.

The research problem lies in the fact that the potential of due diligence in domestic studies is predominantly considered within the financial-legal or investment sphere, whilst its capabilities as a management tool for ensuring economic security and sustainable development of enterprises remain insufficiently substantiated. Issues regarding the integration of due diligence into the system of strategic management, risk-oriented management, crisis response and ESG-oriented enterprise development remain underdeveloped.

Thus, there is an objective need to develop a theoretical and methodological approach to the use of due diligence as a tool for the comprehensive diagnosis of risks, threats and development potential within an enterprise. Such an approach should ensure not only the identification of current problems but also the assessment of the enterprise's capacity for safe, sustainable and balanced development in the long term.

This is precisely why research into the role of Due Diligence in the system of ensuring economic security and sustainable development of enterprises is relevant from both a scientific and a practical perspective, as it allows for the integration of risk management, strategic management, compliance and ESG-oriented development tools into a single management system.

Analysis of basic research and publications.

The issue of economic security in enterprises has been studied by numerous domestic and foreign scholars [1-10]. Considerable attention has been paid to issues of financial stability, crisis management, risk management, compliance and strategic business development.

The application of due diligence is primarily covered in works devoted to investment activities, corporate governance, M&A transactions and legal audits. At the same time, the potential for using due diligence as an integrated tool for ensuring an enterprise's economic security and achieving sustainable development goals has not been sufficiently explored. This necessitates further academic research in this area.

The purpose of this article is to develop theoretical and methodological principles and to justify the practical foundations for the use of due diligence within the framework of ensuring economic security and sustainable development of enterprises in the context of growing risks,

uncertainty and the transformation of the modern business environment.

Materials and results of the study. In the current climate of transforming economic relations, increasing market turbulence and the growing complexity of corporate risk profiles, businesses require new management tools capable of ensuring the timely identification of threats, the formulation of well-founded management decisions and the maintenance of long-term business sustainability [4]. One such tool is Due Diligence, which is gradually moving beyond the traditional narrow interpretation as a verification procedure within investment agreements and is taking on the characteristics of a comprehensive element of the modern management system.

In international practice, the term «Due Diligence» is most often associated with a procedure for the comprehensive analysis of an investment target, a company, a project or a counterparty prior to concluding a deal, acquiring assets, a merger or business restructuring [6]. The main objective of such a procedure is to obtain reliable information about the actual state of the subject under investigation, identify hidden risks, assess potential losses and determine the prospects for further cooperation.

At the same time, modern developments in management science allow us to view Due Diligence in a much broader sense – as an integrated system of analytical support for management decisions, aimed at reducing uncertainty in the process of strategic, investment, operational and crisis management of an enterprise.

Within the field of Management, Due Diligence should be understood as a management technology for the comprehensive assessment of an enterprise’s condition, combining tools for analysis, control, audit, monitoring and forecasting to ensure economic security and sustainable development [10].

From a management perspective, Due Diligence performs a number of important functions [2]:

- informational and analytical – building a reliable database for decision-making;
- risk diagnostic – identifying internal and external threats;
- control – verifying compliance of processes with legislative, financial and corporate requirements;
- forecasting – assessing the company’s development prospects;
- preventive – averting crisis situations;

strategic – supporting long-term management decisions.

In modern business practice, it is advisable to use due diligence not only when acquiring a business or attracting an investor, but also in the following processes [8]:

- selecting strategic partners;
- vetting suppliers and counterparties;
- assessing new areas of activity;
- preparing for business scaling;
- raising credit;
- reorganising the enterprise;
- developing economic security programmes;
- implementing ESG standards;
- preparing to enter foreign markets.

This demonstrates the transformation of due diligence from a one-off verification procedure into an ongoing element of corporate governance.

The use of due diligence is of particular importance in conditions of uncertainty, when management decisions are made in the absence of complete information, high market volatility and a significant likelihood of adverse events occurring. In such a situation, the enterprise requires a systematic mechanism to reduce information asymmetry, and it is due diligence that fulfils this role.

In view of this, it is advisable to consider due diligence as a component of an integrated enterprise management system that interacts with the following subsystems (table 1):

Table 1

The role of due diligence in enterprise management subsystems

| Management subsystem | Role of due diligence |
|------------------------|--|
| Strategic management | assessment of development prospects and risks |
| Financial management | analysis of stability, liquidity and debt burden |
| Operational management | assessment of process efficiency |
| HR management | assessment of human resource potential |
| Risk management | identification and prioritisation of risks |
| Compliance management | compliance with regulations and standards |
| ESG management | assessment of business model sustainability |

Thus, a theoretical rethinking of Due Diligence allows us to move away from a narrow legal and financial approach towards viewing it as a multifunctional management tool.

This is particularly relevant for Ukrainian enterprises, as a significant proportion of business operates under conditions of heightened uncertainty, limited access to resources, institutional risks and the need for rapid adaptation to change. This is precisely why the use of due diligence within the management system can become a key factor in enhancing the resilience of enterprises, the quality of management decisions and long-term competitiveness.

Consequently, due diligence in its modern sense should be viewed as a management mechanism for comprehensive diagnosis, control and strategic support of a company's activities, forming the foundation for ensuring economic security and sustainable development.

In the context of current economic instability, the issue of ensuring a company's economic security takes on strategic importance. Enterprises are forced to operate under the influence of numerous internal and external threats, including financial instability, rising costs, unfair competition, fraud, cyber risks, disruptions to supply chains, staff shortages, regulatory changes and reputational damage. Under such conditions, economic security ceases to be merely a function of resource protection and transforms into a comprehensive system for managing the enterprise's resilience.

In the academic literature, an enterprise's economic security is viewed as the state of protection of its resource potential, financial interests, information, management processes and strategic objectives from the negative impact of factors in the external and internal environment. At the same time, the modern approach involves not only protection against threats, but also the enterprise's ability to adapt to change, recover from crises and maintain its competitive position.

It is within this paradigm that Due Diligence serves as a vital tool for economic security, as it ensures the comprehensive identification of risks, vulnerabilities and hidden threats that cannot always be detected by traditional control measures.

Due Diligence enables a shift from a reactive security management model, where a company reacts only after negative events have occurred, to a preventive model focused on risk prevention and early problem detection.

Key Areas Where Due Diligence Impacts a Company's Economic Security

1. Ensuring Financial Security

The financial component forms the foundation of a company's economic security system. Due Diligence enables the assessment of:

- the structure of assets and liabilities;
- the level of liquidity;
- solvency;
- hidden accounts payable;
- risks of non-repayment of accounts receivable;
- dependence on specific sources of funding;
- the reliability of financial statements;
- the efficiency of capital utilisation.

As a result, management obtains a realistic picture of the company's financial condition and can prevent a liquidity crisis or loss of financial stability in good time.

2. Legal security

Legal risks are one of the most underestimated threats to companies. Due Diligence verifies:

- the validity of founding documents;
- corporate ownership structure;
- legal disputes;
- tax claims;
- contractual obligations;
- compliance with licensing requirements;
- compliance with labour legislation;
- rights to assets and intellectual property.

This makes it possible to avoid fines, legal costs, asset freezes or loss of control over the business.

3. Operational security

The efficiency of business processes directly affects the stability of the enterprise. As part of due diligence, the following are analysed:

- production processes;
- logistics;
- procurement system;
- dependence on individual suppliers;
- cost structure;
- digital infrastructure;
- operational system redundancy;
- business continuity.

Identifying operational vulnerabilities helps minimise losses from disruptions, downtime and inefficient use of resources.

4. Human resources security

Human capital is a critically important factor in a company's stability. Due Diligence helps assess:

- staff structure;
- staff turnover;
- dependence on key personnel;
- staff qualifications;
- the presence of conflicts;
- the effectiveness of the incentive system;
- risks of loss of managerial competence.

This is particularly relevant for companies whose operations depend on highly specialised professionals.

5. Reputational security

In the modern economy, reputation has become an independent economic asset. Due Diligence assesses:

- the company’s business reputation;
- information background;
- relationships with stakeholders;
- history of corporate conflicts;
- fulfilment of social obligations;
- transparency of management.

Reputational losses can have direct financial consequences due to the loss of customers, partners or investors.

One of the key benefits of due diligence is the ability to establish an early warning system. Conducting regular comprehensive reviews makes it possible to identify early signs of potential problems:

- a decline in profitability;
- accumulation of debt;
- a deterioration in the sales mix;
- increasing reliance on a single client;
- staff turnover;
- conflicts with business partners;
- legal risks;
- environmental claims;
- cyberattacks.

In this way, the company gains time to respond before the risk reaches a critical stage.

Integrating Due Diligence into the economic security system

To maximise its effectiveness, Due Diligence should not be used on an ad hoc basis. It is advisable to integrate it into the organisation’s ongoing security management system.

The main stages of such integration are:

1. Identifying the organisation’s critical risk areas.
2. Compiling a list of security indicators.
3. Regular collection and verification of information.
4. Conducting thematic Due Diligence checks.
5. Assessing the threat level.
6. Preparing management decisions.
7. Monitoring the implementation of response measures.

Practical results of using Due Diligence in the security system

Area Expected effect (table 2)

Consequently, due diligence within a company’s economic security framework should be viewed as a multi-tiered risk management tool that combines diagnostics, threat prevention, analytical support for management decisions, and the

development of the company’s long-term sustainability. For modern enterprises, its use is becoming not an optional extra, but a prerequisite for stable operation in conditions of uncertainty and intensifying competition.

Table 2

The impact of due diligence on enterprise security components

| | |
|-----------------------|---|
| Financial security | Reduction of insolvency risk |
| Legal security | minimisation of sanctions and disputes |
| Operational security | process stability |
| Human resources | security retention of key personnel |
| Reputational security | strengthening of market confidence |
| Investment security | increasing the attractiveness of the business |

In today’s business environment, the sustainable development of an enterprise is viewed as the ability to ensure long-term economic growth, maintain competitiveness, adapt to changes in the external environment, and adhere to the principles of social and environmental responsibility. Unlike the traditional approach, which focuses primarily on short-term financial results, the concept of sustainable development involves balancing the economic, social and environmental interests of the enterprise.

Under such conditions, Due Diligence takes on new significance as a tool for assessing not only the current state of the enterprise, but also its capacity for stable operation and long-term development. A comprehensive review allows for the identification of structural weaknesses in the business model, hidden risks, inefficient use of resources, management imbalances, and factors that may negatively impact the company’s future sustainability.

An important direction in the modern development of due diligence is the integration of the ESG approach, which involves assessing the environmental, social and governance parameters of a company’s operations. In this context, the following are subject to analysis:

- the environmental impact of production;
- energy efficiency;
- compliance with labour standards;
- corporate social responsibility;
- the quality of corporate governance;
- transparency of management decisions;
- anti-corruption mechanisms;
- interaction with stakeholders.

The use of Due Diligence contributes to the sustainable development of a company through:

- increasing investment attractiveness;
- strengthening business reputation;
- optimising resource allocation;
- reducing environmental and social risks;
- improving the quality of management;
- enhancing adaptability to crises.

This is of particular importance for Ukrainian enterprises operating in conditions of instability and in need of new models for recovery and growth. That is why Due Diligence should be regarded as a key tool for the transition from short-term risk response to strategic management of sustainable development.

The effectiveness of due diligence depends to a large extent on the extent to which it is integrated into the overall corporate management system. In modern practice, this procedure should not be limited to one-off checks prior to concluding agreements or attracting investment, but should function as an ongoing tool for providing analytical support for management decisions, risk control and strategic planning.

To ensure economic security and sustainable development of enterprises, it is advisable to apply a phased mechanism for integrating due diligence into the management system.

Stage 1. Identification of key risks and problem areas

At the first stage, the most vulnerable areas of the enterprise's operations are identified:

- financial condition;
- human resources;
- contractual framework;
- production processes;
- information security;
- environmental risks;
- reputational threats.

Stage 2. Building the information base for the review

- Internal and external information is collected:
- financial statements;
 - management data;
 - human resources metrics;
 - legal documents;
 - information on counterparties;
 - market information;
 - ESG indicators.

Stage 3. Conducting a comprehensive due diligence

At this stage, the current state of the enterprise is assessed, hidden risks are identified, and weaknesses and areas for development are determined.

Stage 4. Preparing management decisions

Based on the results of the analysis, practical measures are formulated:

- cost reduction;
- risk diversification;
- optimisation of the financing structure;
- strengthening HR policy;
- improving corporate governance;
- environmental modernisation;
- increasing operational transparency.

Stage 5. Monitoring and adjustment

Following the implementation of decisions, regular monitoring of results is carried out, risk indicators are updated, and certain due diligence procedures are repeated.

Benefits of implementing the mechanism

The practical integration of due diligence into the management system provides the enterprise with (table 3):

Table 3

Key outcomes of due diligence for enterprise development

| Area | Result |
|---------------------------|----------------------------------|
| Risk management | timely warning of threats |
| Economic security | increased operational resilience |
| Strategic management | higher-quality decision-making |
| Sustainable development | long-term stability |
| Investment attractiveness | increased partner confidence |

Thus, the use of due diligence as a permanent element of the management system allows the enterprise to move from a reactive approach to problems to proactive management of risks, security and development. For enterprises operating in conditions of uncertainty, this is an important prerequisite for strengthening competitive positions and ensuring sustainable growth.

Conclusions. The study has established that, in the current economic climate, due diligence should be viewed not merely as a procedure for vetting a company prior to concluding investment or corporate agreements, but as a comprehensive management tool for ensuring economic security and the sustainable development of enterprises. Its functional scope is significantly expanding to encompass analytical support for management decisions, risk identification, crisis prevention and the formulation of long-term development strategies. It is argued that the application of due diligence within a company's economic security framework facilitates the timely identification of

financial, legal, operational, human resources and reputational threats, reduces uncertainty and improves the quality of management decisions. This enables companies to transition from a reactive model of risk response to a proactive approach to managing the resilience and stability of their operations.

It has been demonstrated that due diligence is a vital tool for ensuring the sustainable development of enterprises, as it enables the assessment not only of the current state of the business but also of its capacity for long-term operation, adaptation to changes in the external environment, the rational use of resources, and adherence to the principles of social and environmental responsibility. The integration of ESG approaches into modern comprehensive due diligence procedures is of particular importance.

A practical mechanism for integrating due diligence into the enterprise management system is proposed, comprising sequential stages of risk identification, the formation of an information base, the conduct of a comprehensive assessment, the preparation of management decisions, and the subsequent monitoring of results. The implementation of this approach ensures an increase in the enterprise's adaptability, competitiveness, and investment attractiveness.

Thus, in the current context, due diligence should be regarded as an effective component of the enterprise management system, aimed at combining the objectives of economic security, strategic resilience and long-term development, which is particularly relevant for business entities in conditions of instability and transformation of the economic environment.

Prospects for further research include the development of methodological approaches to the quantitative assessment of due diligence effectiveness, the creation of digital models for the automation of verification procedures, and the adaptation of international ESG standards to the management practices of domestic enterprises.

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Белоусов Я.І., Кузьменко С.В. Due Diligence in the framework of economic security and sustainable development of enterprises.

У статті досліджено теоретичні та прикладні аспекти використання Due Diligence у системі забезпечення економічної безпеки та сталого розвитку підприємств в умовах сучасних трансформаційних змін економічного середовища. Обґрунтовано, що в умовах зростання рівня невизначеності, посилення конкурентного тиску, нестабільності ринків, цифровізації бізнес-процесів, ресурсних обмежень та підвищення вимог до прозорості управління підприємства потребують впровадження комплексних управлінських інструментів, здатних забезпечувати одночасно захист від загроз і формування передумов довгострокового розвитку. Встановлено, що Due Diligence доцільно розглядати не лише як процедуру перевірки підприємства перед укладанням інвестиційних, корпоративних чи партнерських угод, а як багатофункціональний елемент сучасної системи менеджменту. У роботі узагальнено наукові підходи до трактування сутності Due Diligence та визначено його місце у системі стратегічного управління підприємством. Доведено, що використання Due Diligence сприяє своєчасному виявленню фінансових, юридичних, кадрових, операційних, репутаційних та екологічних ризиків, зниженню інформаційної асиметрії, підвищенню обґрунтованості управлінських рішень та зміцненню загального рівня економічної безпеки підприємства. Визначено, що Due Diligence забезпечує перехід від реактивної моделі реагування на загрози до превентивного ризик-орієнтованого управління. Особливу увагу приділено ролі Due Diligence у досягненні цілей сталого розвитку підприємств. Обґрунтовано значення інтеграції ESG-підходу в процедури комплексної перевірки, що передбачає оцінювання екологічних, соціальних та управлінських

параметрів діяльності підприємства. Встановлено, що застосування Due Diligence сприяє підвищенню інвестиційної привабливості, зміцненню ділової репутації, покращенню ресурсоефективності, розвитку корпоративної відповідальності та довгостроковій стійкості бізнес-моделі підприємства.

Запропоновано практичний механізм інтеграції Due Diligence у систему управління підприємством, який включає етапи ідентифікації ключових ризиків, формування інформаційної бази, проведення комплексного аналізу, підготовки управлінських рішень та моніторингу результатів. Доведено, що впровадження такого підходу дозволяє підвищити адаптивність підприємств до кризових явищ, посилити конкурентні позиції та забезпечити збалансований розвиток у довгостроковій перспективі.

Ключові слова: Due Diligence, економічна безпека підприємства, сталий розвиток, управління ризиками, стратегічне управління, ESG, менеджмент, конкурентоспроможність, підприємство, ефективність управління

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