РАЗДЕЛ III. МЕНЕДЖМЕНТ

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Some aspects of assistance and assessment of sustainable development of companies

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doi:10.18411/spc-08-08-2018-04

idsp: 000001:spc-08-08-2018-04

Abstract

The interdependence of the components of the triune concept of sustainable development of companies operating in the sphere of low-rise housing construction is shown. A method for assessing the level of the financial, economic, social and environmental component of the company's sustainable development is proposed.

The ideology of sustainable development more and more acquires the features of a global target program for the further rational existence of mankind. It is understandable why.

After all, sustainable development of society involves solving a set of problems to meet the growing life needs of the world's population, while preserving the quality of the environment for future generations.

At the same time, the solution of three groups of tasks: ensuring economic and socio-cultural progress, provided that the environment is preserved, must be balanced in the framework of a single concept of sustainable development of society [1,2,3].

Leading role of Germany in this field was recognized as the leading world experts on sustainable development issues.

On January 11, 2017, the German Federal Government adopted the Sustainable Development Strategy for the period until 2030.

This document indicates that the problems of ensuring sustainable development must be addressed at all levels of society management: at the federal level, at the level of the lands (regional - subjects of the federation), municipal, and also at the level of various business structures, organizations and even the population [4].

Of all the subjects that determine the sustainable development of society, we allocate construction companies in the sphere of low-rise housing construction (OLS). The economic condition of these companies is the measure of the successful or unsuccessful development of the entire economy, and hence of the whole process of sustainable development. Let's note some features which define sphere of low-rise housing construction as a priority direction of sustainable development of the national economy.

The first. Recently, the Russian Federation is actively exploring options for addressing the challenges of socio-economic development through the activation of infrastructure projects and housing construction.

The second. The experience of the governments of a number of countries, in particular the USA and Germany, deserves attention. During the crisis, they used as a driving mechanism for economic recovery and the solution of social problems the sharp development of the construction industry and its most important link - low-rise housing construction (OLS).

The third. The construction industry is characterized by active influence on the development of related industries, which creates a powerful multiplicative effect.

Low-rise housing construction is connected with virtually all branches of the national economy. According to the conclusion of the Ministry of Construction of the Russian Federation, one workplace in construction provides employment for eight to twelve jobs in 30

related industries. Our analysis of the Rosstat data shows that currently about 400 thousand people are employed in low-rise housing construction. And taking into account those employed in related industries, it turns out that more than 4 million people directly work on low-rise housing construction.

But even a large army of working population is engaged in the production of a huge range of goods and the provision of services necessary for the construction of a house and home ownership in general.

For example, the release of new cars of an expensive segment was greatly facilitated by the fact that in individual households, as a rule, there is a garage for one or two cars.

The fourth. The construction, construction and operation of the house requires a fairly large permanent financial injections. This circumstance disciplines the population and motivates it to earn and accumulate money. The latter favors the conduct of a healthy lifestyle and the strengthening of family values.

The fifth. Low-rise housing construction encourages federal and regional authorities to effectively use the territories, develop and develop appropriate infrastructure, including social infrastructure.

The sixth. The construction of new houses and infrastructure facilities contributes to the opening of new enterprises, the creation of new jobs in the respective territories. As a result, regional budgets are able to be filled by increasing the taxable base for property tax, incomes of citizens and enterprises.

The new property of citizens, enterprises and municipalities provides an opportunity for development of the financial and credit sphere due to the growth of the collateral base.

The seventh. Modern low-rise housing construction is an innovative, promising and dynamically developing branch of the national economy [5]. This feature of the OLS actively influences the development of high-tech areas of science and technology, focused in particular on the development and use of energy-efficient materials, renewable energy sources, modern heating systems, air exchange, "Smart House" type systems.

In Fig. 1 presents a scheme for implementing the three-pronged concept of sustainable development (SD) by the example of a construction company operating in the sphere of OLS.

It can be seen from the figure that all the components of sustainable development are interdependent.

The results of the financial and economic activities of the company most directly determine the social and cultural progress of the personnel of the company and nearby territories, as well as the degree of solving the problems of preserving the environment.

In turn, the level of competence, professionalism, education and culture of personnel greatly influences the company's economic performance and, again, the rational solution of environmental problems [6].

And finally, in terms of the environmental component of the concept of sustainable development of the company. Here we distinguish two groups of determining factors.

The first, these are the environmental indicators of the production process and the technology used: energy efficiency, the use of renewable energy sources and the degree of waste-free production. These factors directly affect the company's economic performance by reducing production costs and introducing lean manufacturing principles.

The second is the environmental performance of the products (in our case, houses): energy efficiency, use of renewable energy sources, Smart House systems, the degree of recycling of materials and the level of utilization of houses at the end of their service life. These factors also have a beneficial effect on lower costs for maintenance and operation of houses.

In addition, in Germany, energy efficiency housing construction programs are financially stimulated [7].

The construction of an energy efficient house is more expensive than a standard house by about 10 %, but the cost of its operation is lower by 50 % [8].

It should be noted that the programs of concessional and subsidized lending, in addition to new energy-efficient construction, cover previously constructed housing.

Returning to the above thesis, it can be confirmed that, based on high culture, modern knowledge, technology and rationalism, almost all levels of German society have actively joined the implementation of energy-efficient housing construction programs.

The federal government, through the state KfW-Development Bank (Kreditanstalt für Wiederaufbau), has launched and successfully implemented a scheme for concessional lending for energy-efficient housing programs, which is popular among developers.

According to this scheme, at present, in the case of construction of a house with a seasonal consumption of thermal energy, less than 55 kWh / m. / year, it is possible to obtain a loan of up to 100,000 thousand euros with an interest rate of 0.75 % for a period of 5 to 20 years, and also receive a grant of up to 15,000 euros. We note that interest rates on preferential lending for a program for supporting energy-efficient housing construction, as a rule, are annually reviewed [8].

The above program of preferential financing of customers contributes to the launch of a mechanism to increase demand for innovative energy-efficient housing construction. This creates conditions for long-term sustainable development of modern specialized construction companies.

Yes, we stated the interdependence of the components of sustainable development of the company. Next step. We go from the opposite.

We establish the level of indicators that can be measured and quantified: on ecology, socio-cultural aspects of sustainable development. The values of these indicators in an integrated form will serve as a kind of minimum permissible limitations in determining the financial and economic performance of the company, sufficient to ensure its sustainable development.

As a commensurate, large-scale unit of production of a construction company, we accept the house-building object - the base house [5]. This project is designed, endowed with a full package of characteristics: social, environmental, operational, economic and other. In the future, the characteristics of the base house will be used in calculating the estimated indicators of sustainable development of the company.

If there is an appropriate home production base using industrial technologies and the availability of information on the labor intensity and machine capacity of the base house, it is possible to determine the capacity of production lines during work, for example, in two shifts. In this case, under the capacity of the company's production lines, we understand the maximum possible number of base houses manufactured for a certain time interval. And then it's easy.

The market price of the base house with a package of characteristics is determined on the basis of market research. It is considered the costs of production and non-production, produced for a certain time interval. As a result, using the model of the base house, we obtain a methodology for calculating virtually all the financial, economic, environmental and social indicators necessary to assess the level of sustainable development of the company. The received indicators can be used, including, for an estimation of activity of management of the company concerning creation of conditions of long-term sustainable development of the company.

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