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Resource Potential as a Key Element in Effective Management of a Charitable Foundation

E.S. Blokhina, T.V. Petrova

Siberian State Industrial University, Novokuznetsk, Russia

ABSTRACT

The quantity and quality of resources available to a charitable foundation (CF) are indicators of the range of services it can provide to beneficiaries within its operational area. Therefore, the potential for stable development of a CF is determined by the adequacy of its resource potential. Investigating and establishing relationships between the elements of the foundation aims to enhance the theoretical framework necessary for analyzing management mechanisms of non-profit organizations, thereby facilitating the achievement of the CF's statutory goals and its effective development through resource provision. The purpose of this study is to expand the conceptual framework in the field of charitable activities and to substantiate the impact of resource potential on the effectiveness of foundation management. As a result of the research, the authors define the concepts of "resources" and "resource potential" of a CF; they identify and justify both its composition (i.e., the combination of internal and external resources involved in the production and delivery of charitable services) and its structure, graphically represented as production resources and intangible assets with stable economic ties among themselves and with external environmental elements. The obtained results can be utilized in academic and educational processes and may be of interest to representatives of charitable organizations.

Keywords: resource potential; charitable foundation; resources of a charitable foundation; non-profit organization management

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INTRODUCTION

The interest in improving the mechanisms of management of public charitable foundations (non-profit organisations, or NPOs), ensuring the sufficiency of their resource potential and their stable development, is present in the State policy of modern Russia. In particular, it was reflected in the Concept of Support for the Development of Charitable Activities in the Russian Federation for the period up to 2025.¹ The main reason for the increased attention of the State and society to the activities of NPOs is that, currently, NPOs have a significant impact on the macroeconomic situation not only in the country, but also worldwide. NPOs represent the “non-profit third sector of the economy”, as providers of socially significant charitable services. If their resource potential is sufficient, such foundations are able to act as employers offering competitive jobs. From the Government’s point of view, the tendency to increase the number of permanently functioning charitable foundations allows the development of non-profit areas of the economy, which are of no interest for commercial activities.

The study of effectiveness of charitable foundation’s management is based on determination of interrelations between the structural elements of its resource potential, which reflect the ability of charity foundations to achieve their statutory objectives.

The study solved consistently the following tasks:

1. The research of theoretical approaches and scientific theories, which make the basis for the analysis of the resource potential of NPOs.
2. The development of classification of the NPOs’ resources.
3. The substantiation of composition and structure of the NPOs’ resource potential.

4. The substantiation of the impact of the resource potential on the effectiveness of the NPOs’ management.

In the process of research, the authors of the article used methods of analysis, synthesis, generalisation and systematisation of the results of scientific research work. Statistical data from open information sources, contemporary domestic and foreign scientific publications, the authors’ own research data and their development within this article on the subject served as an information and empirical base.

LITERARY REVIEW

A resource potential of any charitable foundation is a key factor in determining the foundation’s ability to effectively fulfill its mission and help those in need. The academic literature and the professional community of social sector representatives usually include financial resources, volunteers, partnerships, expertise and access to information and communication technologies in the notion of the potential of a charitable foundation. Diversity and optimal use of resources allow the foundation to implement projects and programmes for the benefit of society. Sufficiency of resource potential contributes to optimal NPOs’ activities and ensures their development in the social services market.

Nowadays, the conceptual basis for the study of resource potential is the theory of management, the theory of resource approach and the theory of social capital.

The authors of the first theory (J. Barney, M. Porter, R. Kaplan, D. Norton, etc.) assume that resource potential is an important factor influencing the success of an organisational system [1, p. 115–117; 2, p. 233–247; 3, p. 87–91].

The second theory emphasises, that such resources as knowledge, information and experience are important for the achievement of individual and organisational goals and it also suggests, that access to and control over resources can lead to competitive advantage. The resource-

¹ Order of the Government of the Russian Federation dated 15.11.2019 No. 2705-R “On Approval of the Concept of Supporting the Development of Charitable Activities in the Russian Federation until 2025”. URL: <https://docs.cntd.ru/document/563813237>

based view (RBV) of a commercial organisation, developed in the 1980s by academics D. Barney, B. Wernerfelt and others [1, p.116], assumes that such resources as valuable, rare, unique and irreplaceable assets and capabilities of a company are the main factors of its competitive advantages and productivity.

Contemporary researchers have not studied the prospects of applying the theory of resource approach to non-profit organisations, however, it is important to note the relevance and requirements for such a research. In fact, it is quite necessary to identify which resources of a charitable foundation are considered valuable, rare, unique and irreplaceable in order to understand how to obtain and control them.

Indeed, access to resources and control over them will mean for a charity foundation to achieve sustainability in the market of social services, provide decent working conditions and competitive salaries to its employees, which will directly influence the quality and quantity of charitable services it provides to the population.

On the other hand, the theory of social capital, developed by various authors including P. Bourdieu, J.S. Coleman and R.D. Putnam, focuses on the value derived from relationships and social networks [4, pp. 32–48; 5, p. 26; 6, p. 177–181]. This theory suggests that social ties and the resulting trust, norms and obligations may generate valuable resources for individuals and entities.

For example, P. Bourdieu stated, that social structures of the economy are related to distribution of resources, power and opportunities, which are influenced by such factors as social class, cultural capital and regulated norms. His book *Social Structures of the Economy* about the influence of social and cultural factors on economic systems, states that economic practice is shaped by social relations and cultural forces [4, p. 36].

P. Bourdieu emphasised the role of symbolic power in shaping economic behaviour and resource allocation, arguing how social and cul-

tural capital, as well as habitus,² influence economic outcomes. The scholar's work is a critical analysis of interaction between social structures and economic processes with special emphasis of the importance of understanding the wider context in which economic activities operate [4, p. 48].

As to the field of charitable services, the theory of social capital explains the success of formation of financial resources by individual charitable foundations, which run active social campaigns. In other words, if a charitable foundation has an informative, constantly updated with new content and convenient-for-users website, and if the foundation communicates to share information through social networks and actively participates in public life via the Internet, it usually has no difficulty in attracting financial resources for its charitable services. This generates recognition and trust towards such charity foundations, their brands and activities by potential donors and representatives of the local community.

SUBSTANTIATING THE COMPOSITION OF RESOURCE POTENTIAL OF A CHARITABLE FOUNDATIONS

The analysis of the scientific literature on management theory reveals different interpretations of the concept of “resource potential” however, due to a very specific functioning it is impossible to use correctly not a single definition in relationship towards charitable foundations.

In management theory, it is common to distinguish between labour, production and material resources, the totality of which characterises the potential of an economic entity [7, p. 43]. However, due to the non-commercial nature of activities of charitable foundation's, the classical structure of resources does not reflect the economic basis of its functioning. For instance, this regards the use

² Habitus — a system of acquired perceptions that function in practice as categories of understanding and evaluation, or as a principle of class distribution, at the same time, it is an organisational principle of action. [5, p. 148].

of free-of-charge volunteer labour, which does not fall under the category of labour resources, or collection donations by means of virtual platforms, which are not related to either production or material resources.

In scientific works on management theory, the authors [8, p. 18] offer interpretation of resources as the aggregation of elements that directly or indirectly participate in the creation of a product. In this study, it is the charitable service. Consequently, the basic characteristic of resources is their relation to the production process. Therefore, such authors as K. McConnell and S. Brue determine land, capital, labour and entrepreneurial skills as resources of the organisational system [9, p. 12–14]. This definition is also inapplicable to charitable foundation, as land as a resource is not a fundamental element for the production of non-profit services. For example, the latter can be created, on the Internet and transferred to the territory of the customer (recipient).

Yu.V. Vertakova [10, p. 71] suggested to consider resources from the perspective of internal links between the components of the organisational system, linking resources directly to the production process. The scientist suggests a part of them transformed into a material form to be regarded as the product output by the organisation, meanwhile the other part is immaterial: services.

Meanwhile working with open sources, the authors of this article did not find any scientifically substantiated information related to the composition of the resource potential of NPOs. Even more so, no data on the resources of charitable foundations. Nevertheless, using the classical economic works of the above-mentioned authors, including Yu.E. Klishina [11, p. 29] with resources assumed not only as funds, stocks and sources available to an economic entity, but also as those elements that can potentially be used in the future, we have developed a classification of resources of the charitable foundation (*Fig. 1*).

In this study, they are understood as material and intangible, labour, financial and other assets

available to charitable foundations to achieve its statutory objectives.

In accordance to the *factor of affiliation to the charitable foundation*, the resources are subdivided into the following groups:

1. Resources in the external environment. Potential resources in the possession of potential donors: financial, labour, material, etc., which can be transferred to the foundation under certain conditions [12, p. 42].

2. Resources in the internal environment of the foundation. Available tangible, intangible, labour and other resources to the foundation and distributed by it in various directions of use [13, p. 206].

According to the *degree of involvement in the process of providing services*, the resources of the charitable foundations fall into the following types:

1. Permanent resources. They include the resources necessary for the provision of a charitable service (without these resources, the service cannot be provided).

2. Reserve resources. They are necessary for the functioning of the foundation: remuneration of employees, payment of utilities and rent, etc. These funds belong to the category of reserve funds, since in the course of the foundation's activity there may be a need for specific donations, and, in this case, the money for its own needs cannot be withheld from such donations. If so, the foundation will not be able to operate without reserve resources.

3. Potential resources. They are needed for the foundation to allocate for growth using the investment instrument.

In accordance with purpose of their use, there are the following types of resources:

1. Resources intended for transfer to the external environment, namely, for the purpose of rendering charitable services to recipients.

2. Resources intended for its own consumption, both for servicing current administrative and economic activities and for investment in order to increase the resource potential.

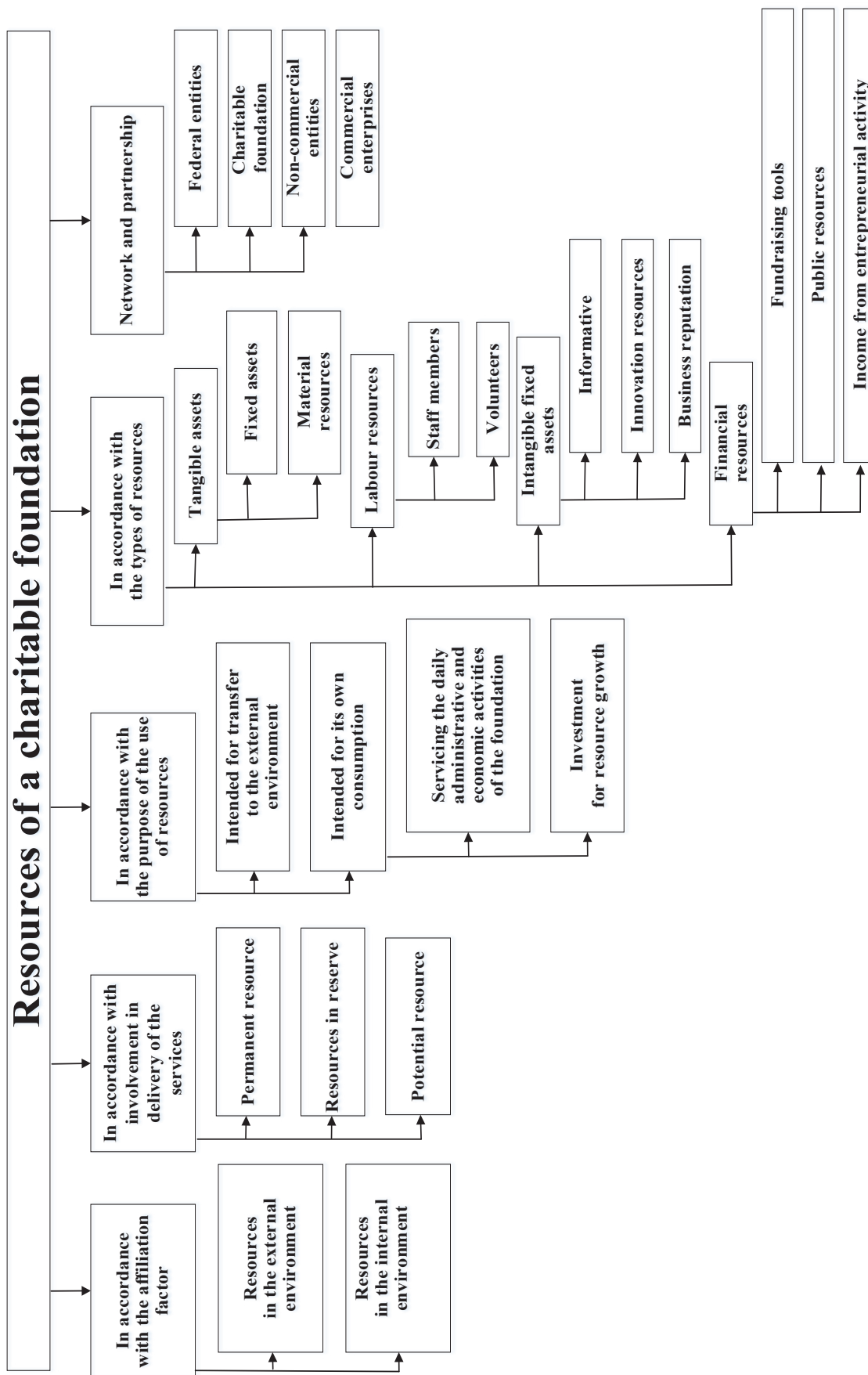


Fig. 1. Classification of the resources of a charitable foundation

Source: compiled by the authors.

The resources of a charitable foundation fall into *the following types*:

1. Tangible assets, expressed in total by means and items of work. It is important to understand that there are two methods to form this type of asset base: (A) through the acquisition of a material resource by the managed subsystem of the charitable foundation at the expense of its own funds, (B) as a donation — the asset arrives on the balance sheet of the foundation through direct transfer by the donor.

2. Labour resources are full-time employees and volunteers operating in the process of a charitable service.

3. Intangible assets of the BF include the following:

- Information resources including online and offline platforms, where the managed subsystem of the foundation implements charitable projects — the foundation's website, pages and adverts in social networks, banners in shopping centres, etc.

- Innovative resources, which is an organised set of interrelated conditions and results that ensure, on the one hand, the preservation and increase of resource potential and, on the other hand, the possibility of developing and applying new methods and tools of interaction with donors and recipients in the practical activities of the foundation. Innovative resources also include expertise and knowledge that the foundation can make available free of charge to other organisations and associations (educational institutions, health institutions, environmental companies and communities, etc.).

- Databases required by the foundation's management subsystem to automate the processes of interaction with donors (legal entities) and recipients. The databases can operate as a customer-related management (CRM) system. It contains the information on the history of relations and activity with participants of charitable services, in the form of personal cards reporting the detailed chronology of interaction starting

from the phone calls and the first meeting to the provision of services. By analysing the information on donors or legal entities available in the databases, the foundation can improve the efficiency of the managed subsystem in receiving resources. By studying the information on recipients, it can improve the quality of using the elements of resource potential, when providing them with a charitable service.

- Business reputation is a resource in its own right, the creation and maintenance of which to a large extent determines the success of cooperation with both donors and recipients.

4. Financial resources of the non-profit foundation are formed by means of donations from donors, individuals or legal entities, entrepreneurial activities of the foundation and investments [14, p. 115].

Thus, the resources accumulated in any reserves are of paramount importance for any entity, including a charitable foundation. Based on the teachings of P. Drucker [15, p. 63], who confirms that a natural resource acquires its value only after a person determines its useful economic properties, and then it is possible to justify the growing importance of intangible assets in the structure of foundation's resources.

SUBSTANTIATION OF RESOURCE POTENTIAL STRUCTURE OF A CHARITABLE FOUNDATION

When discussing resource potential of a charitable foundation, it is necessary to study the etymology of the term under consideration. In French, the word "resources" means funds, stocks, income, etc., and the word "potential" (*potentia* in Latin) means power, opportunity, authority.

For non-profit foundations in general and for a charitable foundation in particular, resource potential means the existence of real and potential opportunities that determine the achievement of statutory objectives from the point of view of the charitable foundation and the efficiency of

economic activity from the point of view of non-commercial companies.

A. N. Chaplina and E. A. Gerasimova [16, p. 89–95] interpreted resource potential as a set of labour and production resources of an entity capable to ensuring its continuous and effective activity. V. M. Ramzaev [17, p. 16–17] estimated resource potential as the ability of an organisational system to carry out planned technological process and reach the required results.

S. G. Ryzhuk, E. I. Ovachuk [18, p. 116–117] propose to consider the concept of “resource potential of an organization” from the point of view of multiple characteristics and to include in its structure production with labour and material resources, fixed assets, as well as financial, innovative, information resources and entrepreneurial ability, which reflect an independent category.

However, the concept of “entrepreneurial ability” cannot be applied to the activities of a charitable foundation, as the purpose of such an organisation is not to make a profit or distribute it to its participants. However, it is important for a non-profit entity to organise its activities in such a way, that the amount of actual, incoming, and potential resources is always higher than the amount of resources consumed, which means transferred to the external environment or distributed within the foundation, taking into account the requests for assistance that could theoretically happen.

Non-profit foundations can meet such a requirement by applying evidence-based approaches to the management of the organisational system. In the charitable sector, there are two ways to react: project-based and process-based approaches.

In the first case, receiving requests for assistance from beneficiaries and working with resource providers (donors) is a sequential process, i.e. donor resources are raised for a specific charitable project; all incoming funds are earmarked and cannot be used by the foundation to finance its own needs, like payment of salaries, utilities, etc.

In the process approach to management, the activity becomes a repetitive cycle with practically unchanged technology to achieve the result.

Both approaches abovementioned are not contradictory at all, they are rather complementary. Therefore, this study recommends to the management of charitable foundations an optimal way: a process-project approach, in which the two activities — accumulation of funds by resource providers and their distribution to potential recipients are independently fulfilled of each other.

In this case, the main objective of the structure of the foundation’s management is to have an effective system of relationships with resource providers among partners, meanwhile its managing subsystem needs to ensure the targeted delivery of high-quality charitable services.

In other words, this research work assumes *the resource potential of a charitable foundation* as the ability of the foundation to provide services to new recipients, who could theoretically apply for help, taking into account both existing obligations to existing clients and the costs of current administrative and economic activities and investments.

The resource potential is generated when the managed subsystem organises works on receiving resources from donors and is used to provide charitable services to transfer a part of resources received from donors to the people in need.

Besides, the direct formation of elements of resource potential, intended for use in the internal subsystem of the foundation and for transfer to the external environment, is carried out by establishing and maintaining economic relations with donors.

As for the indirect formation of intangible assets and labour resources, it happens when the charitable foundation provides proper charitable services to distribute resources to the external environment. The activity of the foundation in providing services to recipients promotes empathy on the part of representatives of the territorial community, so that new volunteers join this activity willing to work in the fund as the labour

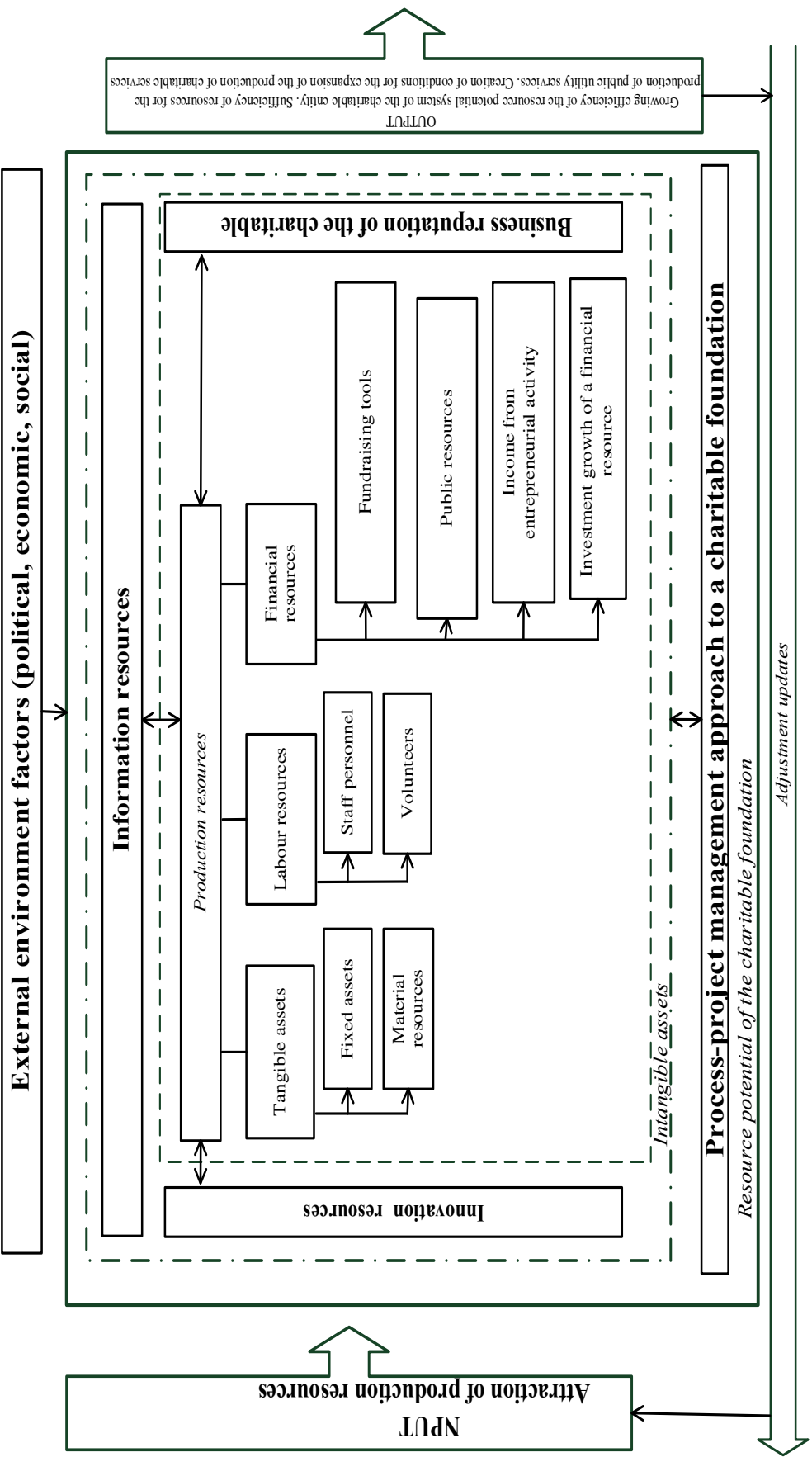


Fig. 2. The structure of the charitable foundation's resource potential

Source: compiled by the authors.

resource. This also leads to emergence of more modern technologies, as the regression analysis of the implemented charity campaign indicated, and generates intangible assets, such as information platforms, etc.

As a result of theoretical analysis on the basis of the definition of the resource potential of a charitable foundation, the study has identified the following: the resource potential can be represented as a complex system, which consists of different elements, or resources. They are all economically interrelated to each other: the level of growth of one of them depends on the quality and efficiency of the use of the others (*Fig. 2*).

Thus, the resource potential system in the input on the activity of the charitable foundation allow the collected production resources interact with each other and with intangible assets in the external and internal environment of the fund. Then, they are transformed under the impact of control actions based on the process-project approach to fund management, and at the output they are transformed into a charitable services provided in the following way:

1. Growing efficiency of the resource potential system of the charitable entity
2. Sufficiency of resources for the production of public utility services.
3. Creation of conditions for the expansion of the production of charitable services.

Since the system of resource potentials of the charitable foundation is not isolated from the conditions of the outside world, a variety of political, macroeconomic and other environmental factors make an impact on its activities. Therefore, despite the non-commercial nature of its activities, their services are noticeably sensitive to various changes in the market environment and to a high degree of their differentiation.

The factor, which stimulates the charitable foundation's activity in the process of interaction and transformation of elements of the resource potential, is the process-project approach to foundation management. It consists in dividing the

functioning of managed subsystems for the receipt and distribution of resources, which allows to form a stable financial flow of donations. Therefore, this approach is presented in the *Fig. 2* as a key factor ensuring the creation and effective use of the charitable foundation's resource potential.

The process-project approach to management occurs under the following conditions, when:

- Formation (accumulation) of resources attracted from donors. This means the increase and subsequent sufficiency of resource potential.
- Distribution of resources to recipients. This determines the quality of charitable services, the level of satisfaction of their recipients and the strengthening of the charitable foundation's brand, which furthermore directly influences the ability of the foundation to attract resources.

Consequently, in accordance with the resource-based approach and management theories, the process-project approach to management, as a set of service delivery techniques, is a fundamental asset for developing the resource potential of a charitable foundation regarded an organisational system.

The resource potential of a charitable foundation, based on the above, serves as a deciding factor of the foundation's success and it determines the effectiveness of the charitable foundation's management. Sufficient and balanced resource potential, including financial resources, human resources, material and technical base as well as information technology, makes a direct impact on the foundation's ability to achieve its goals.

RESEARCH FINDINGS

In the course of this research work, the authors fulfilled the following:

1. The study of theories of management, resource approach and social capital, which are the principal materials for the analysis of the resource potential of the foundations.
2. On the basis of the research conducted, the authors made a conclusion that it is neces-

sary to identify the element of the structure of the resource potential of the fund, which has a significant impact on the overall increase of the resources of the charitable foundation. The process-project approach for funding management turned out to be such a valuable resource related to intangible assets.

3. The authors developed the classification of resources of charitable foundations, which reflects the composition of their resource potential and represents a set of internal and external assets involved in the process of production and accomplishment of charitable services.

4. The authors defined the concept of “resource potential”, which means the capability of a charitable foundation to provide services to new recipients who could theoretically apply for help. At the same time, a charitable entity should take into account current obligations to existing recipients of the foundation’s services, as well as the costs of current administrative and economic activities and investments.

5. On the basis of the formulated definition, the authors substantiated the structure of the resource potential of the public benefit foundation, as a complex system consisting of various elements, namely, resources, with certain economic relations between them. This cause the dependence of the rate of growth of one resource on the quality and efficiency of the use of another resource.

CONCLUSIONS AND RECOMMENDATIONS

Resource potential plays an important role in a stable functioning of charitable foundations and the provision of quality charitable services to the needed population. Effective resource management allows foundations to plan their activities competently and to focus on the most important areas in need of support.

First, an adequate understanding of resource potential contributes to determine the financial

capacity of the foundation. As fundraising is the main mechanism to provide the funds for charity, a resource capacity analysis helps to assess its financial capacity, identify sources of income and develop a fundraising strategy. This in turn contributes to both the stability of the charitable foundation and its ability to provide reliable support to the needed community.

Secondly, taking in account of resource capacity helps to optimise the use of material resources. Charitable foundations often provide not only financial support, but also material goods (services and resources). A resource analysis allows for an assessment of the availability and accessibility of necessary assets, as well as their effective management.

Thirdly, the analysis of the composition and structure of resource capacity helps to identify the categories of support that foundations can provide. In addition to financial and material resources, expertise and knowledge is of help too. Charitable foundations can make significant contributions in such areas, as education, health-care, social protection and the environment. Understanding resource capacity helps charitable foundations identify their opportunities and priorities in providing assistance.

Finally, considering resource capacity allows planning a future development and growth of the fund. Understanding its resources also allows a foundation to define its goals and mission, and to draft strategy and development plans in line with its capacity. Resource analysis also helps to assess the effectiveness of the assistance provided and to adjust the charity foundation’s activities to achieve the best results.

In general, the availability and sufficiency of resource potential is a key component of the stable functioning of charitable foundations and ensuring the high quality of their services, thanks to which these community foundations are able to better and more effectively fulfill their social mission.

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ABOUT THE AUTHORS



Elena S. Blokhina — Leading Specialist in Financial Analytics at Financial and Economic Bureau, Lecturer at the Department of Management and Sectoral Economics, Siberian State Industrial University, Novokuznetsk, Russia

<https://orcid.org/0000-0002-4568-005X>

Corresponding author:

belselena2016@gmail.com



Tatyana V. Petrova — Dr. Sci. (Econ.), Prof., Prof. at Department of Management and Branch Economics, Siberian State Industrial University, Novokuznetsk, Russia

<https://orcid.org/0000-0002-5399-9060>

ptrvt@mail.ru

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