

**MODERN ASPECTS OF STRATEGIC MANAGEMENT OF AGRICULTURAL
ENTERPRISES ON THE BASIS OF ACHIEVING SUSTAINABLE DEVELOPMENT GOALS**

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Successful development of agricultural business in Ukraine in the current environment requires attention to key trends related to environmental, social and economic issues. The country is striving to improve its competitiveness in global markets, become a member of leading economic communities, and ensure a high level of quality of life and food security for its population. These tasks cannot be achieved without implementing the strategic principles of sustainable development, which are keys for most countries in the world, in the practice of agricultural management. To ensure a decent standard of living for present and future generations, it is important to introduce the concepts of sustainable development into the economic activities of Ukrainian agribusinesses now.

The agricultural sector has traditionally played an important role in the development of the Ukrainian economy, generating about 10 % of the country's gross domestic product (GDP) annually, attracting significant foreign investment in the development of the industry, playing a leading role in exporting products from Ukraine and meeting the demand for agricultural products on global markets, attracting tens of billions of dollars. The players in the sector are very diverse, both in terms of their business activities and size: from individual farms with a few hectares of land under cultivation to large agricultural holdings operating on areas of hundreds of thousands of hectares. The impact of the latter cannot be understated, given the scale of their operations, their contribution to the national economy and local economic situation, and their environmental impact.

The agrarian sector of the economy covers all types of agricultural production, processing and marketing of products, agro-service provision to producers, management of agricultural resources, etc. The modern operation and development of agricultural enterprises is impossible without the use of modern technologies, scientific achievements, innovations and quality standards to increase productivity, quality and profitability. This requires agribusinesses to continuously improve, learn and adapt to changes in global agriculture. In addition, agribusiness plays an important role in meeting the need for food and contributes to the sustainable development of the sector and the economy as a whole.

Determination of promising directions of enterprise development, analysis and selection of effective strategies and development of a set of specific actions for their implementation aimed at achieving the set tasks and ensuring the viability of the enterprise in dynamic conditions is a process of strategic management (Zheludenko, 2017). Strategic management of agricultural enterprises in a broad sense is a management activity aimed at defining the main goals and objectives of an agricultural enterprise; a set of decisions that ensures the achievement of certain goals or the fulfilment of certain tasks within a specified period, as well as provides appropriate rapid responses to changes in operating conditions.

In September 2015, as part of the 70th session of the UN General Assembly, the UN Summit on Sustainable Development and the adoption of the post 2015 Development Agenda took place in New York, where new development benchmarks were approved. The outcome document of the Summit, Transforming Our World: The 2030 Agenda for Sustainable Development, approved 17 Sustainable Development Goals (SDGs) and 169 targets (National Report “Sustainable Development Goals: Ukraine”, 2017).

The SDGs are a universal call to action to reduce poverty, protect the planet and ensure that by 2030 all people live in peace and prosperity:

1. Eradicate poverty.
2. Ending hunger.
3. Good health and well-being.
4. Quality education.
5. Gender equality.
6. Clean water and proper sanitation.
7. Affordable and clean energy.
8. Decent work and economic growth.
9. Industry, innovation and infrastructure.
10. Reducing inequality.
11. Sustainable development of cities and communities.
12. Responsible consumption and production.
13. Mitigating the effects of climate change.
14. Conservation of marine resources.
15. Protection and restoration of terrestrial ecosystems.
16. Peace, justice and strong institutions.
17. Partnership for sustainable development.

Ukraine, like other UN member states, has joined the global process of ensuring sustainable development. To establish the strategic framework for Ukraine's national development until 2030, an inclusive process of adapting the SDGs was launched based on the principle of “Leave No One Behind”. Each global goal was reviewed taking into account the specifics of national development. During the first year after the adoption of the SDGs (2016), a number of national (4) and regional (10) consultations were held in Ukraine. The results of the consultations suggest that the national SDGs will serve as a basis for integrating efforts to ensure economic growth, social justice and environmental management (National Report “Sustainable Development Goals: Ukraine”, 2017).

An inclusive process of defining the national SDGs and targets for achieving them by 2030 took place in 2016 in four areas: equitable social development; sustainable economic growth and employment; good governance; and environmental balance and resilience building. The social vision of Ukraine's development until 2030 includes such benchmarks as the welfare and health of the population, which will be ensured by innovative economic development based on the sustainable use of natural resources. The structure of exports is expected to change to shift from raw materials and primary processing products to products and services with a high degree of added value. Economic growth will be based on a green economy model. Energy saving measures and the use of energy-efficient practices should significantly reduce the energy intensity of GDP. The share of clean energy production will steadily increase, primarily replacing traditional technologies, which will significantly reduce greenhouse gas emissions. This will help to improve the quality of life of the population without harming the environment and will be a significant factor in increasing life expectancy (National Report “Sustainable Development Goals: Ukraine”, 2017).

In September 2019, the Decree of the President of Ukraine “About the Sustainable Development Goals of Ukraine for the period up to 2030” declared that the SDGs for the period up to 2030 are guidelines for the development of draft forecast and programme documents, draft regulatory acts to ensure the balance of economic, social and environmental dimensions of sustainable development of Ukraine (About the Sustainable Development Goals of Ukraine..., 2019). Integration of the SDGs targets into public administration contributes to the development of the capacity of state institutions responsible for national development in the thematic areas of the SDGs.

On 25 September 2019, during the Leaders' Dialogue at the UN Summit on the SDGs at the 74th session of the UN General Assembly, the President of Ukraine Volodymyr Zelenskyi noted that Ukraine is committed to its commitments to the Sustainable Development Goals, has created a national strategic framework for their achievement and developed mechanisms for implementing the SDGs targets and monitoring them. When Ukraine started the inclusive process of achieving the SDGs, each global goal was considered taking into account the specifics of national development and 86 targets were identified (UN Summit ..., 2019).

The goal of ensuring sustainable development in the EU in an institutional format is achieved through a combination of vertical and horizontal approaches to governance. Horizontal coordination involves a holistic view and coordination of common agricultural, social and environmental policy mechanisms. The central body of the EU Commission defines political commitments and a common strategy for sustainable development, while interagency groups are formed at the working level under the leadership of the General Secretariat. A special working group, the Council's 2030 Agenda for Sustainable Development (“Council WP 2030”), was established in 2017, as well as a system of partner organisations and platforms such as the Sustainable Development Observatory (SDO), digital platforms (MSP), information and analytical associations and expert groups. Online consultation platforms are becoming a widespread tool for horizontal institutional influence, bringing together government, society, think tanks and business (Institutional Mechanisms ..., n. d.).

The vertical approach to institutional governance of sustainable development includes specialised agencies and ministries of European countries responsible for implementing sustainable development goals and programmes. The institutional mechanism within the EU operates in three main areas: defining commitments, developing strategies and monitoring their implementation.

The key instruments of the mechanism are:

- 1) leadership;
- 2) horizontal and vertical coordination;
- 3) active participation of stakeholders;
- 4) transformation and improvement of the knowledge system;
- 5) budgeting;
- 6) evaluation of the impact of factors and results;
- 7) a system of social responsibility and standards.

In 1962, the EU adopted the Common Agricultural Policy (CAP). This policy deals with food, the environment and the countryside. The CAP is a partnership between society and agriculture, and between Europe and its farmers, which ensures a stable food supply, guarantees farmers' income, protects the environment and supports rural livelihoods. The CAP aims to:

- supporting farmers and improving agricultural productivity to ensure a stable supply of affordable food;
- protecting EU farmers so they can earn a reasonable living;
- helping to combat climate change and to manage natural resources sustainably;
- supporting rural areas and landscapes in the EU;
- keeping rural economies alive by promoting job creation in agriculture, agricultural food industry and related sectors.

The CAP is a common policy for all EU countries, managed and financed at the European level from budgetary resources (Korinets, 2023). On 2 December 2021, the CAP reform agreement was officially adopted. The new legislation, which came into force in 2023, paves the way for a fairer, greener and more productivity-oriented CAP. It will aim to secure a sustainable future for European farmers, provide more targeted support to small farms and give more flexibility to EU countries to adapt measures to local conditions. Agriculture and rural areas are central to the European Green Deal, and the new CAP will be a key tool in achieving the ambitions of the Farm to Fork Strategy and the 2030 Biodiversity Strategy (The European Green Deal, n. d.; Biodiversity strategy for 2030, n. d.).

In implementing the targets and achieving the SDGs in the European area, it is important to increase financial support for agriculture and rural areas. Under the EU CAP, these goals are supported through the European Agricultural Fund for Rural Development (EAFRD). The EAFRD budget for the period 2022–2027 is more than EUR 95.5 billion and provides for the transition to a new common agricultural policy of the EU in the period from 2023 to 2027. This policy is focused on key sustainable development goals and is in line with the concept of further development of the agricultural sector “Green Deal”.

In line with long-term global goals, objectives and priorities, each member state of the European Union is developing a new strategy for the development of the agricultural sector and rural areas. In addition to joint budgetary funding from the European Agricultural Fund for Rural Development

(EAFRD), each country makes commitments to institutional financial support for sustainable rural development. These commitments include the allocation of 10 % of national budget expenditures for income redistribution in favour of small and medium-sized farms, at least 3 % of payments for investment support for young farmers, 10 % of funds for biodiversity support and 15 % of operating costs for environmental protection (The common agricultural policy: 2023–27, n. d.).

The financial component of the mechanism of institutional support for sustainable agricultural development in the EU is supplemented by Horizon Europe funds in the amount of an additional EUR 10 billion (Horizon Europe, n. d.).

The institutional mechanism of state support for the implementation of the principles of sustainable development in practice is based on a combination of several key principles. These principles include a commitment to achieving the set goals, coordination between different agencies and stakeholders, participation in partnerships to achieve the goal together, financial support for projects and initiatives based on knowledge and expertise, continuous monitoring of results and continuity of implementation of measures (Europe's approach to implementing..., 2019).

The Organisation for Economic Cooperation and Development (OECD) identifies the following as the main institutional factors for achieving sustainable development:

- 1) raising awareness of sustainable development issues among the population, business, and governments;
- 2) ensuring commitment to the ideas of sustainable development at all levels of management of social and economic processes;
- 3) achievement of leadership of governance centres and governments in the process of defining strategic priorities for development and support;
- 4) active motivation to achieve the goals, objectives and indicators of sustainable development;
- 5) close connection between goals, decisions and actions;
- 6) use of budgetary processes in solving the tasks set;
- 7) development of an administrative culture of cross sectoral cooperation and dialogue.

It should be noted that currently there is no systemic legal document in the field of agricultural policy in Ukraine, so its development is of particular relevance in the context of the implementation of the EU–Ukraine Association Agreement, especially after Ukraine becomes a candidate for EU membership (Korinets, 2023).

The State Strategy for Regional Development for 2021–2027 indicates that in recent years, some regions have come close to a demographic crisis, with rural areas suffering the greatest losses, as the problem of depopulation of such areas is urgent. The risk of poverty is growing among women living in small towns and rural areas. It also emphasises the need to implement climate change adaptation measures to minimise the negative effects on agriculture (State Strategy..., 2020).

An action plan for 2021–2023 to implement the State Strategy for Regional Development for 2021–2027 was also adopted, but its implementation is currently difficult to talk about due to a lack of resources, and it is likely that both the strategy and the plan may be transformed due to the challenges posed by Russia's war against Ukraine.

The key benchmarks of internal corporate institutional support for the implementation of sustainable development concepts of domestic business entities in the agricultural sector in the near future should be:

- 1) change of the paradigm of thinking and perception of the concept of sustainable development by business, staff, and consumers of agricultural products;
- 2) forming a system of common goals, priorities and objectives for the development of agribusiness, rural areas and society;
- 3) creation and increase of value and its part in the sectoral agro-food chain;
- 4) satisfaction of economic interests of owners and investors, taking into account the interests of society, personnel, rural population, present and future generations;
- 5) intensification of the processes of implementing social responsibility programmes to the society and the company's employees;
- 6) transparency, high level of trust, responsibility and social nature of agribusiness;

7) gaining long-term competitive advantages based on fundamentally new values of sustainable development of agribusiness and rural areas;

8) corporate social reporting (Pugachev, 2021).

The specification of the Global Goals for agribusiness enterprises allows us to determine that they are aimed at:

- ensuring food security;
- sustainable production based on resource-saving technologies and organic production;
- preservation of soil fertility, natural resources and biodiversity;
- development of rural areas and improvement of the living standards and quality of life of the rural population;
- promoting the development of family farms.
- compliance with social responsibility standards;
- innovative orientation of agribusiness.

In the current context, adjusting the strategic goals and objectives of agribusiness in Ukraine, especially for small and medium-sized enterprises, is fundamentally important. Large agribusinesses are actively involved in the practice of implementing sustainable development objectives, and Ukrainian agricultural holdings are already taking into account the main provisions, requirements and principles of sustainable development used by EU countries.

Today, Ukraine's agricultural sector accounts for 14 % of gross value added and over 40 % of Ukraine's exports, and Ukrainian agricultural products are known in almost 200 countries. The country holds leading positions in global markets in terms of exports in such industries as sunflower oil, corn, oilseeds, barley, wheat and others. However, due to increasing globalisation and trade liberalisation, Ukraine's agricultural sector needs to adapt to the ever-changing environment and further improve its agricultural policy. An analysis of key trends shows uneven development of the sector, accompanied by various economic and political crises. The country's economy has undergone significant changes since independence, requiring an updated system of strategic planning and forecasting of the food industry. In this context, the Sustainable Development Goals have become an important driving force influencing the direction of the agricultural sector's development (Voznesenska, 2023).

Strategic management in agribusiness based on the SDGs involves the development and implementation of strategies that promote efficient agricultural management, while ensuring food security, preserving the natural resources of agricultural ecological systems, improving product quality and complying with social standards.

We support the view that science, innovation and modern digital technologies, as well as sufficient financial support for strategic and ongoing development programmes, should become key tools for achieving the goals of sustainable development of agriculture and rural areas in the context of the Global Goals (Kriukova, Stepanenko, 2022).

With the outbreak of military aggression by the Russian Federation, Ukraine's agricultural business, like all other entities in the country, faced unprecedented challenges and obstacles. In the first three months of the war alone, losses in the agricultural sector exceeded USD 4,3 billion, which is 15 % of the country's capital, and indirect losses due to rapid inflation, reduced production volumes, higher prices for inputs, and blocked logistics reached USD 23,3 billion (KSE Agrocentre, 2022). Despite these circumstances, the domestic agribusiness remains a priority sector, for the restoration of which it is planned to allocate \$37 billion over 10 years in the post-war period in accordance with the project for the reconstruction of Ukraine (Ukraine's recovery plan ..., n. d.).

In our opinion, in the process of recovery, the importance and role of strategic management of agricultural enterprises will only increase, and the goals of sustainable development will become directly strategic goals for agricultural business representatives.

The main principles of strategic management of agricultural business on the basis of achieving the SDGs can be summarised as follows:

1. Economic sustainability: strategies should be aimed at increasing the profitability and competitiveness of agribusiness enterprises, while optimising costs and using modern economic management methods.

2. Social responsibility: management should take into account the needs and expectations of consumers and society as a whole. Ensuring quality products (primarily agrifood raw materials) and taking into account ethical aspects of production are important for building public trust and confidence.

3. Resource conservation: the use of agricultural technologies and methods that optimise the use of natural resources, reduce pollution, emissions and minimise negative environmental impact.

4. Innovations: development and implementation of new agricultural technologies and approaches that increase productivity and reduce costs (Khromushyna, 2023).

These principles of strategic management in the agricultural business take into account the balance between economic, social and environmental aspects, and their observance will contribute to the sustainable development of the industry, ensure a balanced development of society and meet the goals of sustainable development.

Let us consider the strategic directions of agricultural enterprises in the context of sustainable development. The first of them, as mentioned above, is ensuring food security. Food security is characterised by guaranteed provision of all members of society with high-quality, environmentally safe and clean food to meet physiological needs, maintain physical and mental health of the population on the principles of environmentally balanced use, preservation and reproduction of the environment (Khromushyna, Konieva, Skrypnyk, Shalyhina, 2018).

One of the most important tasks at the current stage of market relations is to ensure the sustainable development of agricultural production capable of ensuring the country's food security. Agricultural production is carried out with high energy and labour costs per unit of output, with significant losses of already produced products. A successful solution to this problem requires mobilisation of all factors of agricultural development (Oriekhova, 2018).

The current reality confirms the necessity, importance and dependence of food sufficiency and security on the effectiveness of strategic management of agricultural enterprises. In addition, food security is a key component of the national security of the state as a whole. In its turn, it depends on the level of economic and environmental security both at the level of individual agricultural enterprises and at the state level.

Strategic management of agrarian enterprises can be viewed as a process of targeted influence of the management subject (state institutions, owners, managers) on the management object (enterprise, business unit) to ensure the implementation of the agrarian business development strategy and achievement of strategic goals (both at the state and individual enterprise levels), the main of which is food security. From a practical point of view, such management is carried out on the basis of a set of measures aimed at ensuring the mission, making the necessary strategic decisions, implementing strategic plans, assessing the degree of achievement of strategic goals, and adjusting actions if necessary.

The specifics of agricultural enterprises, the possibilities of sustainable production, the quality of agricultural products, dependence on agro- and ecosystems determine the peculiarity of strategic management in the sector. There is a popular opinion in public and academic circles that the environmental state is determined by the level of economic development, environmental education and environmental management in the country. At the same time, today we can confidently say that the vector of dependence has changed its direction, i.e. a purely consumerist attitude to natural resources, and the prolonged neglect of environmental imperatives in economic activity have led to the fact that the environmental state will determine the opportunities for economic and social development.

In addition, over the past two decades, economic science has developed a trend that defines the economy as a dependent component of the natural environment within which it exists and is part of it - the "green economy". The green economy theory is based on the following axioms:

1) it is impossible to infinitely expand the sphere of influence in a limited space;

2) it is impossible to demand that infinitely growing needs be met with limited resources (Rohozhyn, Khlobystov, Trofymchuk, 2015).

Recent years have demonstrated the need for sustainable food systems that can withstand and recover from shocks, adapt to the effects of climate change and respond to them in a way that ensures food security and provides the population with sufficient quality food.

To ensure sustainable development, the most sustainable model of the agricultural sector is organic farming. Organic farming as an independent trend started in the 1940s in the United States and Europe as a counterbalance to the dependence on synthetic fertilisers and plant protection products. Jerome Irwin Rodale, the founder of the *Organic Farming and Gardening* magazine (1942, USA), was one of the first to popularise the term, emphasising that organic products are the healthiest (Bonnard, 2001).

Organic production in Ukraine is also developing rapidly. The production of organic agricultural products is one of the leading and most promising forms of management in the agricultural sector of the country's economy with the most intensive development of environmentally oriented activities (Shkuratov, Chudovska, Vdovychenko, 2015). Therefore, it is worth noting the current trends in the development of organic production in the agricultural sector of the economy as a whole:

- growth of the area and producers of organic products;
- gradual increase in yields (after the end of the transition period), which indicates a more complete use of existing reserves of cultivated land and the use of innovative technologies in organic production;
- growth of domestic sales markets;
- increased environmental awareness of the population due to deterioration of health and environment;
- steady growth in demand for organic products.

As more and more countries around the world switch their agricultural production from chemicals and antibiotics to organics and biological products, the agricultural business based on organic production is not a fashion trend, but a matter of physical health, safe living for contemporaries and future generations in a habitable environment. Ukraine currently regulates the production, circulation and labelling of organic products at the legislative level (On the basic principles and requirements for organic production ..., 2018). For further development of organic production in Ukraine, in addition to improving the regulatory framework in line with the requirements of the EU, it is necessary to create an effective business environment, provide professional training in line with market demands, and create an information space for potential consumers and producers about the benefits of organic products (Maslak, 2017). In our opinion, the future of agricultural business in Ukraine lies in organic production. Therefore, the main vector of the development strategy of agricultural enterprises and strategic management in the field of agribusiness should be organic production, which will ensure not only compliance with environmental imperatives but also contribute to the economic development of the agricultural sector.

Ukraine currently has untapped agricultural potential on the world market. Given its geographical, natural and climatic conditions, the country has the potential to become one of the leading suppliers of agricultural products to global markets. Given the urgency of the problem of food shortages in the world, it would be advisable to create and promote the brand "European Bread" or "Feeder of the World", which in the long run will help transform Ukraine into a leading European agro-industrial power and consolidate the brand of a country that supplies high-quality agricultural products in the minds of the world community (Kyrylov, 2016). Of course, the military aggression of the Russian Federation, which threatens, among other things, global food security and uses the threat of hunger as a weapon, has become a devastating obstacle to the formation of such a brand today.

Today, it is a well-established scientific position that the foundation of balanced and sustainable development should be an organically interdependent, dialectically interconnected tandem of the environment and the socio-economic system, which can be considered as a state of ecological and economic security. Strategic management of agricultural enterprises on the basis of ecological and economic security (economic development taking into account the requirements of environmental security: environmentally friendly products, environmentally friendly agricultural ecosystems, environmentally friendly production) should be a process directed by top management to define the main goals and objectives (both from the business and food security perspectives), a set of solutions that ensure the achievement of goals and objectives within a certain period.

Against the backdrop of recent events in the context of external military aggression, it is clear that the development strategies of agricultural enterprises that have been developed and adopted for

implementation have changed, and in some places their activities have been suspended altogether, and management is carried out in conditions of surprise and uncertainty, and has moved to an anti-crisis format. Ukraine has experienced a certain loss of agro-export potential, which has put the food security of some import-dependent countries at risk. Nevertheless, it is safe to say that after the end of the aggression, during the period of economic and business recovery, the role of strategic management of agricultural enterprises will increase.

Under normal circumstances, agricultural enterprises operate in a dynamic environment characterised by uncertainty, competition, development of technological innovations, changing consumer needs and requirements of the agricultural market. At the same time, the main criterion for the performance of an agricultural enterprise is its competitiveness, which is a form of manifestation of the degree of realisation of its potential ability to form, maintain and use sustainable competitive advantages (Brodskyi, Nykoliuk, 2011). In order to ensure a high level of competitiveness and the formation of competitive advantages, business entities should develop a strategy for their activities in the form of a long-term comprehensive development plan with specific measures for its implementation.

Since agrarian production is characterised by a significant number of elements, processes and a complex form of interrelationships between them, the strategic management of an agricultural enterprise should be carried out on the basis of the formation and implementation of a strategic set, which is a certain list of interrelated strategies and generally represents a holistic development strategy. Thus, the modern strategic set of agricultural enterprises can be considered as a system of different types of strategies that determines the development of the enterprise in different directions through a set of appropriate supporting measures aimed at achieving strategic goals that will determine the competitive position in the external environment.

The guarantee of effective activity of an agrarian enterprise is a competitive strategic set of mutually agreed strategies, adapted to the conditions of functioning and aimed at achieving a high competitive position (Holik, 2015). It should be noted that there can be no two identical strategic sets used by agrarian enterprises, due to different conditions of the internal and external environment of each of them.

Generalisation of modern scientific theoretical and methodological approaches to strategic management of enterprise on the basis of formation of a competitive strategic set gives grounds to allocate existing management strategies according to the following classification criteria:

1. By hierarchy in the management system: corporate (general), competitive (business), functional and operational strategies.
2. By the stages of the business life cycle: growth (development) strategies, stabilisation (sustainability) strategies, survival strategies.
3. By competitive position in the market: leader's strategy, challenger's strategy, follower's strategy, newcomer's strategy.
4. By the nature of market behaviour: active and passive strategies.
5. By market entry status: follower strategy and innovator strategy (Yakubiv, Boryshkevych, 2017).

The follower strategy is a strategy of an agricultural enterprise that brings an already known product to the market, and the formation of such a strategy is based on the model of already developed strategies of competing enterprises. This strategy can take the form of a monopolist strategy for a particular territory, which involves bringing a new product to the market for a particular territory, as well as a general strategy when an enterprise brings to the market a product already known for a given area.

The innovator strategy involves the creation of an innovative product using innovative technologies. In the context of this strategy, one can distinguish between a unique proprietary strategy, which involves launching a unique product that has no analogues in the world, and a strategy of borrowing foreign experience, which is characterised by launching a product based on foreign experience, but which has no analogues in the domestic market.

Therefore, the formation of a strategic set of an agricultural enterprise should be object-oriented and dynamic, as it should take into account the state, changes and impact of the external and internal environment on the functioning of the enterprise.

As early as the last century, academic and business circles in Western economics believed that the economy could not be developed beyond the capacity of agriculture (Khromushyna, 2021). The resource potential of agricultural enterprises determines the possibilities of their development.

As noted above, current global trends indicate that the development of agricultural enterprises and the future belong to organic agricultural production, the functioning of which is possible only on the basis of compliance with the requirements of environmental and economic security. Therefore, the content of the strategic management of the resource potential of agricultural enterprises should be formed by management decisions aimed at expanding the reproduction of agricultural production, creating conditions for increasing its competitiveness, further development of organic production, and promoting the ideology of the "green economy" in agricultural production.

O. Ulianchenko, an authoritative national researcher, defined a strategy for the development of the domestic agricultural sector of the economy based on improving the efficiency of resource potential management (Ulianchenko, 2008). An appropriate mechanism for such management should include management tools distributed among financial, material, and labour subsystems. These instruments should be of certain integrity and interact on the basis of the functions of use, distribution, availability and reproduction of resources (Dovhal, 2016).

Strategic management of the resource potential of agricultural enterprises (as a process of making and implementing strategic decisions on the formation and use of resource potential based on the setting of strategic goals and objectives in a changing environment and uncertainty) should be based on an integrated approach, taking into account the impact of natural and climatic features, the ability of natural assimilation and should promote the self-renewal of natural resources. The implementation of strategies for the formation and use of the resource potential of agricultural enterprises should be based on the implementation of measures to green production in order to reduce the negative anthropogenic and man-made impact on the environment (Vishnevskaya, 2011).

The resource potential of agricultural enterprises should be represented by three components: 1) natural and biological resources; 2) labour resources; 3) property and financial resources (Zhybak, Kuzmovych, 2009). Today, it is a well-established scientific opinion that under modern conditions, the foundation of balanced development is the organically interrelated and interconnected tandem of the environment and the socio-economic system (the state of ecological and economic security). The strategy of economic development of agricultural enterprises, taking into account the requirements of environmental safety, is determined by the availability and level of use of resource potential. At the same time, achieving an environmentally safe state of economic development of agrarian enterprises will contribute to ensuring expanded reproduction, and thus to the formation of their resource potential.

Since a sign of management quality is its effectiveness (as the level of achievement of the desired state of the object of management), effective strategic management of the resource potential of agricultural enterprises can be defined as such management that will ensure the full use and reproduction of the resource potential due to the synergistic effect of using its components. This will be facilitated by a rational and appropriate ratio of financial, labour and material resources, and the use of environmentally friendly innovative technologies in agricultural production.

The strategic development of agricultural enterprises depends on the social component, which includes labour resources and staffing. At present, it is possible to note the interdependence of the possibility of strategic development and implementation of strategic management of an agricultural enterprise, on the one hand, and the level of social development, quality of life of the population, quality and quantity of personnel, on the other.

The effectiveness of the strategic management of agricultural enterprises on the basis of achieving the goals of sustainable development and in the context of rural development, improving the quality of life of the rural population should be assessed by the following criteria

- availability of quality food for all segments of the population;
- balanced nutrition;
- ensuring the energy level necessary for the human body;
- improvement of the demographic and migration situation in rural areas;
- social security of employees and their families.

The agricultural sector, in the context of modern development and intensification of production, changes the intensity and nature of its impacts on the state of the land, climate, safety and health of the population. In this context, the agricultural business is responsible for its actions, which affects the interests of many stakeholders.

Non-financial reporting is a tool for communicating how an agricultural company manages its impact on society, the economy and the environment. The impact on society arises through the activities of agribusiness enterprises, which is especially relevant for large businesses as a serious player, which have a much larger number of instruments of influence in their hands than, for example, scattered individual or small farms. With high-quality and thoughtful preparation of non-financial reporting, stakeholders can obtain information sufficient to understand how responsibly the company acts, whether it is mature in its approach to risk management, and whether it is committed to sustainable development (AgroPortal 2021).

According to the AgroPortal website, we have an opportunity to analyse what tools and formats of non-financial reporting on corporate social responsibility (CSR) and sustainable development are used by the largest companies in the Ukrainian agricultural sector in terms of land bank size. In particular, “Kernel” (with a land bank of 530 thousand hectares) is one of the leading players among agricultural companies operating in Ukraine and contributing to the sustainable development of the country as a whole and its regions. The company is working hard to implement best practices in the agricultural sector, confirming its reputation as a reliable and proactive business that cares about the future not only in terms of profitability but also in terms of positive impact on the economy, social sphere and environmental protection. The fact that the company's shares are listed on the Warsaw Stock Exchange and that it makes investments with credit funds from international financial market players plays a significant role in this regard, which imposes corresponding obligations on the company's business. For many years, Kernel has been disclosing information on sustainable development in its annual report, using the Global Reporting Initiative (GRI) approaches. The company has undergone an independent assurance procedure to ensure that the sustainability information in the non-financial part of the report complies with the GRI Standards.

“Ukrlandfarming” (land bank – 500 thousand hectares) is engaged in crop production, livestock farming and food production. Although the company does not report on its sustainability practices, it has a section on its website dedicated to sustainability.

“MBP” (land bank – 370 thousand hectares) is engaged in growing grains and oilseeds, livestock, meat processing, feed production and other activities (biogas production, reinforced concrete structures for its own needs). The company's shares are listed on the London Stock Exchange. The company has been preparing its sustainability reports since 2015 without external assurance. In preparing the report, the company has been using the standards of the Global Reporting Initiative since 2016, where it declares its contribution to the UN's global SDGs.

“Agroprosperis” (land bank – 300 thousand hectares) covers a wide range of services for the supply of goods and services for growing grains and oilseeds, financing their production, storage and sale of crops, including exports. The company does not report or disclose information on sustainable development.

“Astarta-Kyiv” (land bank – 235 thousand hectares). This agro-industrial holding is engaged in sugar and agricultural production. The company's shares are listed on the Warsaw Stock Exchange. The agro holding has been preparing annual reports on corporate social responsibility and sustainable development for a long time, including relevant sections in the company's annual report. For the past few years, the company has been preparing its reports using the GRI Standards with external assurance of the report's compliance.

In 2020, a separate sustainability report was published using the GRI Standards. The company also supports the 10 principles of the UN Global Compact and declares its contribution to the UN Global SDGs, disclosing some information on its contribution to their achievement in its non-financial reporting.

In general, the Ukrainian practice of reporting by agricultural companies according to GRI standards is such that agricultural companies from the TOP-20 are divided into 4 groups in terms of preparation of non-financial reports, coverage of CSR projects and other social activities:

- 3–4 companies have prepared GRI and Global Compact reports over the past three years. These 20% of companies are the agricultural sector's leaders in sustainable development;
- 30 % of companies prepare separate CSR reports;
- the most common practice is to post information on the website (70 % of companies);
- 30 % of companies either do not have information even on their websites or do not have a website at all.

Only four companies in Ukraine's agricultural sector (20 %) prepare non-financial reports and use GRI Standards. The corresponding figure among the 20 companies with the largest land bank in the agricultural sector is only 15 %. Such indicators are quite low compared to the global practice of reporting on sustainable development according to the GRI Standards (AgroPortal, 2021).

It is widely recognised that farms are the backbone of the agricultural economy in most countries. As a rule, they are small in size. In EU countries, 95 % of farms do not have permanent employees. In their agricultural policy, the governments of these countries, along with stimulating the concentration of production and improving its structure, promote the development of family farms (Latifundist.com, 2018). In turn, the Cabinet of Ministers of Ukraine annually provides funds to support farms in the draft State Budget of Ukraine.

Family farming is a global trend. The fact that the UN has declared 2019–2028 the Decade of Family Farming is proof of this (FAO and IFAD, 2019). The Ukrainian State Farm Support Fund is a state budgetary institution that performs the functions of implementing the state policy on supporting the establishment and development of farms (AgroPolit.com, 2017). Private peasant farms are a significant reserve for the creation of family farms. Comprehensive promotion and state support for the development of farms and private households requires a strategic approach to achieve SDGs.

In the context of the development of family farms and farming in Ukraine, it is worth paying attention to craft production, which has its own prospects and potential and is becoming increasingly important. In these challenging times, small businesses in the agricultural sector are looking for effective ways to enter and consolidate their positions in local markets. Positive factors for the development of craft production in the agricultural sector include:

- promotion of a healthy lifestyle and a more conscious approach to the personal nutrition system;
- the spread of various dietary trends related to medical indications or religious restrictions (lactose-free food, hypoallergenic food, refusal to consume certain types of meat, fish, etc);
- the overall growth of the population's income and its differentiation;
- respect for family traditions and trust in their proven quality;
- focus on local companies near home.

These trends have led Ukrainians to increasingly pay attention to the naturalness of products, their composition and origin, and to form loyalty to local production for security reasons (in particular, during quarantine).

The introduction of new approaches to the development of craft entrepreneurship, simplification of business conditions, improvement of legislation in this area, and implementation of international experience were once aimed at creating a European quality of life for every citizen of Ukraine, which resulted in attracting foreign investment to the country and facilitated the entry of craft producers into the foreign market.

With the beginning of the Russian aggression in February 2022, a large number of small entrepreneurs abandoned their work, and consumers either changed their place of residence or had to switch to mass products, in particular due to the loss of their main sources of income. A year later, economic processes somewhat regulated themselves, and demand began to regain its differentiating features. What used to be just a small niche on store shelves is now gaining more weight in the consumer's grocery basket, with special attention being paid to craft, farm and organic products. The number of entrepreneurs looking for their own business and starting to produce unique products is also growing.

At the same time, the current state of regulation of certain areas of entrepreneurial activity lags far behind the requirements of Ukrainian society and does not meet global trends in the industry. The low level of legislative regulation of micro and small businesses, in particular craftsmanship, does not ensure

an adequate level of their development, reduces the safety of products and services, and causes an outflow of qualified personnel to other countries and those who wish to start their own small businesses in Ukraine.

- The most developed areas of activity of agricultural enterprises using craft technologies include
- sale of bread, bakery and confectionery products made according to a special recipe;
 - Alcoholic beverages (craft breweries, wineries and other unique locally produced beverages);
 - cheese and unique dairy products;
 - meat products;
 - freezing, drying, canning of berries, vegetables and fruits;
 - honey products (Krasnorutskyy, 2023).

The production centres of the above-mentioned areas can be found in almost all regions of Ukraine, but there are some differences in the concentration of craft producers. For example, cheese dairies are most concentrated in western Ukraine (Zakarpattia and Ivano-Frankivsk regions), where the product is made from goat's milk. In the central southern regions, there is a concentration of berry, vegetable and fruit preservation, as well as dryers for the production of organic chips. Craft winemaking is well developed in Odesa region, as evidenced by the fact that about 60 % of Ukraine's grapes are grown in the region, with 30% of wineries being private (Babaiants, 2021).

The general trend of modernisation transformations determines changes in modern economic processes and changes their vectors. The general trend of changes directly affects the organisation of agricultural business, for which the innovative way is the only way to remain among the world's exporters and increase added value by ensuring a higher level and pace of technological development. Typically, financial constraints, lack of infrastructure support, lack of tax incentives, and limited government support are identified as counterbalances to the development of innovative agribusiness. At the same time, much less attention is paid to institutional factors of ensuring innovative transformations in the agricultural sector, the introduction of a programmer targeted approach to planning innovative changes and taking into account the specific features of the national innovation process in the agricultural sector (Hordiienko, Tiahlo, 2022).

According to the analysis of innovation capacity in 2020, the national economy was classified as a "slow innovator" country, and the weakest factors were the state of financial support for innovation, state funding and support for innovation dynamics, the attractiveness of the research system, intellectual rights and assets. The prospects of the national economy in terms of the ability to introduce breakthrough technologies ("readiness for innovation") are assessed at a low level (Pysarenko, Kuranda, Kvasha, et al., 2021).

The peculiarities of innovation in the agricultural sector stem from the specifics of the sector itself. Innovative development is based on continuous changes in the range of products, improvement of production technologies, production methods and sales organisation in line with changing market conditions. The introduction of innovative methods in agricultural production is not aimed at producing a completely new product, but only at improving it compared to similar products. This is because agricultural products are raw materials and goods for further processing.

The development of innovations in the Ukrainian agricultural sector is spontaneous, unsystematic and inefficient in terms of the growth of innovative supply of equipment and technologies. Therefore, ensuring the innovative development of agricultural businesses is a priority. The problems are caused by a lack of financial resources, qualified personnel, a gap between science and production, and insufficient provision of new modern equipment. Government programmes are needed to support agricultural producers (especially small-scale producers, farms, and farmers), and conditions need to be created to ensure that the private sector is interested in investing in the agricultural sector.

Today, the issue of post-war recovery of agribusiness in Ukraine is extremely relevant. The war has had a major negative impact on the innovation and investment activities of agribusinesses. The basis for such recovery should be the Green Deal and the SDGs, which are recognised by the international community (Popova, 2022).

Agribusiness and the government have identified the following priorities for the war period: the development of export logistics, crop storage (including the construction of grain storage facilities),

lending and access to finance. These are really urgent production and logistics needs. So are we returning to the principle of “Let's build the economy and then solve environmental problems”? Obviously, this will not work. The Sustainable Development Goals of Ukraine for the period up to 2030 № 722 of 30 September 2019, the National Priorities for the Transformation of Food Systems in Ukraine № 41 of 07 February 2022, and other acts approved before the war, which declared sustainable, environmentally friendly, inclusive principles of transformation, are awaiting implementation. In the post-war reconstruction, the modernisation of the agricultural sector should be based on the concept of ecological resource-saving agriculture, which will ensure the preservation and reproduction of agricultural land fertility, improve food quality, and expand the export potential of agricultural food (Shubravska, Prokopenko, 2022).

The draft “Ukraine Recovery Plan 2022” envisages the construction of an irrigation system, development of product processing (increased value added), seed production, livestock, vegetable and horticulture, bioenergy, agricultural machinery, and transition of the agrifood sector to green growth (Ukraine Recovery Plan, 2022).

The strategic imperative defines “synchronisation with the European Green Deal”, which should have been a cross-cutting motive for all the Plan's projects, but was not always achieved. In particular, it concerns the reduction of the use of agricultural inputs. The Farm to Fork Strategy of the European Green Deal (EU Green Deal) of 2019 declares a 50 % reduction in the use of chemical pesticides and antimicrobials, a 20 % reduction in the use of mineral fertilisers, and an increase in the share of organic production to 25 % of agricultural land in the EU by 2030 (A Farm to Fork Strategy for a fair..., 2020).

Ukrainian agricultural producers should take into account the European Green Deal benchmarks in their activities in order to meet European requirements when entering the European market with their products. After all, the declared halving of chemical pesticide use may result in strict EU regulations on monitoring maximum permissible levels of pesticide residues in products exported to the EU. Local agribusinesses should promote the agro-ecological image of Ukrainian agricultural food and gain new market positions in this turbulent period.

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