



# WSHIU

AKADEMIA NAUK STOSOWANYCH

**1<sup>ST</sup> INTERNATIONAL SCIENTIFIC  
AND PRACTICAL CONFERENCE**

**“PLANNING AND ENSURING  
SUSTAINABLE DEVELOPMENT OF  
SOCIO-ECONOMIC SYSTEMS”**



**18 December, 2025. Poznan, Poland**

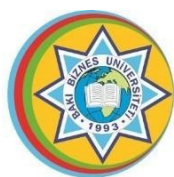


**WSHIU**  
**AKADEMIA NAUK STOSOWANYCH**

**Materials of the 1st International Scientific and Practical Conference  
«PLANNING AND ENSURING SUSTAINABLE DEVELOPMENT OF SOCIO-  
ECONOMIC SYSTEMS»**

**PART 2**

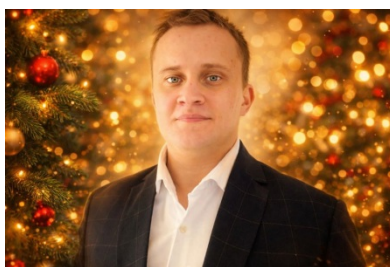
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WSHIU University of Applied Sciences

**COMPILED BY**  
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*The collection includes materials from the conference proceedings (thesis) submitted in accordance with the requirements stated for the conference.*

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**Planning and Ensuring Sustainable Development of Socio-Economic Systems.** Proceedings of the 1st International Scientific and Practical Conference (18 December 2025, Poznan), compiled by O. Sylkin, Organized by Paulina Kolisnichenko. Poznan, WSHIU University of Applied Sciences, Part 2. 2025, 238 p.

Intended for young people, doctoral students, degree seekers, researchers, lecturers, civil servants, practitioners, and all those interested in issues of sustainable development of socio-economic systems.

## ORGANIZATIONAL PRINCIPLES FOR CONFERENCE

*The purpose of the conference* is to analyze and summarize new theoretical and applied results on planning and ensuring sustainable development of socio-economic systems, identify the scientific and creative potential of participants, create an online platform for professional exchange of opinions and research results.

*The relevance of the conference* topic is due to the increasing complexity of socio-economic processes, the strengthening of crisis impacts and structural imbalances, which require scientifically sound planning and coordinated management decisions to ensure sustainable development. At the same time, there is an increasing need for practical tools that allow combining economic efficiency with social responsibility and environmental priorities, ensuring the sustainability of socio-economic systems in the long term



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implications for increasing investment attractiveness and socio-economic security of the state. Based on these findings, it can be asserted that the synergy of controlling, anti-corruption compliance, and effective public administration forms the foundation of Ukraine's financial and economic resilience. Institutional strengthening, digitalization of management, and the enhancement of integrity are key factors for sustainable development in Ukraine's wartime and post-war economy. The application of integrated controlling and compliance mechanisms can ensure not only the stabilization of financial flows but also the increase of trust among investors, citizens, and international partners.

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### **MANAGEMENT OF ESG-PRINCIPLES INTEGRATION IN AGRICULTURAL ENTERPRISES OF UKRAINE IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT AND EU INTEGRATION**

Agri-food business entities play a key role in ensuring the socio-economic stability of the state, as their activities are directly linked to food production, the rational use of natural resources, and the maintenance of food security. At the same time, the agri-food sector is highly environmentally sensitive, which requires enterprises to manage their environmental impacts responsibly, comply with social responsibility standards, and ensure an adequate level of corporate governance. Therefore, the systematic implementation of ESG principles, which form the conceptual foundation of modern sustainable development management, becomes highly relevant.

Effective ESG management involves the formation of a structured management system that includes: the assessment of environmental risks; the identification of social priorities; ensuring transparency in managerial decisions; formalization of policies; the development of monitoring and reporting systems; and the creation of strategies to minimize negative impacts. For agri-food enterprises whose operations are closely linked to the use of land, water resources, biodiversity, and energy resources, it is crucial to shift from a reactive to a proactive approach, which entails preventive management of environmental and social risks [1-2].

In the global economy, there is a persistent trend toward stricter regulatory requirements and growing stakeholder expectations regarding business responsibility. This encourages companies to reassess their business models, transforming sustainability from a «responsibility strategy» into a «competitiveness strategy». Accordingly, the mission of business expands beyond profit generation as the primary goal to encompass the creation of long-term value for a wide range of stakeholders, including employees, communities, investors, partners, suppliers, and customers.

In light of Ukraine's course toward deeper European Union integration, the implementation of ESG principles acquires strategic importance. European directives, particularly the CSRD, the EU Taxonomy, and the SFDR regulation, impose stringent requirements for non-financial reporting, risk assessment, and governance transparency. For Ukrainian agri-food enterprises, this represents not only a challenge but also an opportunity to adapt their management systems to European

standards, enhance competitiveness in international markets, gain access to sustainable finance instruments, and strengthen their positions in global value chains [3-4]. Thus, the adoption of ESG principles as an element of strategic management in agri-food enterprises creates a new development paradigm for the sector, combining economic efficiency, environmental responsibility, and social orientation, ensuring long-term resilience and institutional adaptability of enterprises in contemporary conditions.

Consequently, agri-food enterprises play a strategic role in promoting sustainable development, as their activities have significant environmental, social, and economic impacts. This necessitates a shift to modern management models focused on responsible resource use, minimizing negative impacts, and strengthening public and investor trust. The integration of ESG principles becomes a key component of strategic management, as it systematizes processes for managing environmental risks, social responsibility, and corporate governance. ESG frameworks enable agri-food enterprises to create long-term value and transition from short-term gains to a sustainable development paradigm. The implementation of ESG principles is not only a response to contemporary demands but also a driving force for innovation and long-term development in the agri-food sector. Enterprises that integrate sustainability into corporate management demonstrate higher adaptability, reduced risks, enhanced reputational resilience, and competitive advantages.

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#### VECTORS OF TRANSFORMATION OF UKRAINE'S FISCAL POLICY TO STRENGTHEN REGIONAL ECONOMIC SUSTAINABILITY

The relevance of the research topic is critically high and is determined by the need to simultaneously address three strategic challenges: economic survival, social consolidation and institutional stability.

The current tax model of Ukraine is largely focused on taxation of labor and profit, which creates an imbalance between the revenue function of the budget and the stimulating function of taxes.

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