



AKADEMIA NAUK STOSOWANYCH

**1ST INTERNATIONAL SCIENTIFIC
AND PRACTICAL CONFERENCE**

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



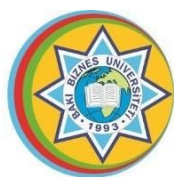
18 December, 2025. Poznan, Poland



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

PART 2

18 December 2025



Poznan 2025

WSHIU University of Applied Sciences

COMPILED BY
PhD in Management
O. Sylkin



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

The papers are published in the authors' original wording and in the language of the original. The authors bear responsibility for the content of the submitted materials. Claims against the organizers are not accepted.

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



PAULINA KOLISNICHENKO

Vice-Rector for International Cooperation,
WSHIU University of Applied Sciences, Poznan, Poland

ORGANIZERS OF THE CONFERENCE:

WSHIU Akademia Nauk Stosowanych
Lviv Polytechnic National University
Jadara University
Universidad del Zulia
Universidad de Cádiz
Scientific Center of Innovative Research
Pontifical Catholic University of Paraná
Baku Business University
The University College of Business
Stepan Gzhytskyi Lviv National University of Veterinary Medicine and Biotechnologies
Ivano Frankivsk National Technical University of Oil and Gas
Ivan Boberskyi Lviv State University of Physical Culture
Lviv State University of Internal Affairs
Khmelnyskyi National University
Uman National University
Vasyl Stefanyk Carpathian National University
Borys Hrinchenko Kyiv Metropolitan University
State Tax University
Ivan Puluj Ternopil National Technical University
Municipal Institution of Higher Education «Rivne Medical Academy»
Dnipro Humanitarian University
Separate Structural Unit of the National University of Life and Environmental Sciences of Ukraine «Berezhany Agrotechnical Institute»
State University «Kyiv Aviation Institute»
Non Governmental Organization Educational Alliance of Ukraine

ORGANIZING COMMITTEE

Chair of the Organizing Committee:

Julian Maj Rector of WSHIU University of Applied Sciences, Major General, Professor,
Doctor Habilitated (Poznan, Poland)

Deputy Chair of the Organizing Committee:

Paulina Kolisnichenko Vice-Rector for International Cooperation, WSHIU University of Applied Sciences, Doctor of Economic Sciences (Poznan, Poland)

Members of the Organizing Committee:

Magdalena Gorska	President of WSHIU University of Applied Sciences, President of the Foundation for the Development of Science and Education (Poznan, Poland)
Adam Pomiecinski	Vice-Rector, WSHIU University of Applied Sciences, Professor, Doctor Habilitated (Poznan, Poland)
Stanisław Mikolajczak	Dean of the Faculty of Social and Economic Sciences, WSHIU University of Applied Sciences, Doctor of Political Sciences (Poznan, Poland)
Iryna Mihus	CEO of the Scientific Center for Innovative Research, Estonia. Visiting Professor at the Pontifical Catholic University of Paraná, Curitiba, Brazil
Jorge F. Vidovic	dr. Honorary Member of the Zulia State Academy of History; Director of the Clio Editions Foundation, (Spain)
Jorge Villasmil Espinoza	dr. University of Zulia, (Maracaibo, Venezuela)
Farouq Ahmad Faleh Alazzam	dr. Jadara University, (Irbid, Jordan)
Irsida Dimoshi	PhD, University College of Business (Albania)
Badri Gechbaia	professor, dr., Batumi Shota Rustaveli State University (Batumi, Georgia)
Mykola Denysenko	professor, doctor of economic sciences, Volodymyr Vynnychenko Central Ukrainian National University (Kropyvnytskyi, Ukraine)
Diana Shelenko	professor, doctor of economic sciences, Vasyl Stefanyk Carpathian National University, (Ivano- Frankivsk, Ukraine)
Iryna Chunytska	professor, doctor of economic sciences, State Tax University (Irpın, Ukraine)
Vadym Nehodchenko	professor, doctor of legal sciences, Dnipro University of the Humanities (Dnipro, Ukraine)
Nataliia Ushenko	professor, doctor of economic sciences, Borys Grinchenko Kyiv Metropolitan University (Kyiv, Ukraine)
Oleh Liashuk	professor, doctor of technical sciences, first vice-rector, Ternopil Ivan Puluj National Technical University (Ternopil, Ukraine)
Svitlana Romaniuk	professor, doctor of pedagogical sciences, Yuriy Fedkovych Chernivtsi National University (Chernivtsi, Ukraine)
Mykola Zos-Kior	professor, doctor of economic sciences, Poltava State Agrarian University, (Poltava, Ukraine)
Marta Kopytko	professor, doctor of economic sciences, Lviv State University of Internal Affairs, (Lviv, Ukraine)
Oksana Shkolenko	associate professor, PhD in Economics, State University "Kyiv Aviation Institute", (Kyiv, Ukraine)

CONTENT

Andrusiv Uliana, Zelinska Halyna. SUSTAINABLE DEVELOPMENT: FINANCIAL PLANNING AND RESOURCE MANAGEMENT IN THE REGION	10
Antoniukova Lilia, Nahirny Pavlo. FEATURES OF THE FUNCTIONING OF THE BANK DEPOSIT MARKET IN UKRAINE UNDER CURRENT CONDITIONS	11
Andrushkiv Bohdan, Honcharuk Oleh, Yakymuk Pavlo, Dzhydzhora Liliana. PLANNED SUPPORT OF THE HEALTH CARE DEVELOPMENT BY MEANS OF SYSTEM INTEGRATION INTO THE EUROPEAN SPACE IN THE POST-WAR PERIOD	13
Basarab Volodymyr. THE ROLE OF GREEN FINANCE IN THE POST-WAR ECONOMIC RECOVERY OF UKRAINE BASED ON SUSTAINABLE DEVELOPMENT PRINCIPLES	15
Bakay Vitaliy. INNOVATIVE FINANCIAL INSTRUMENTS TO SUPPORT SUSTAINABLE DEVELOPMENT IN THE AGRICULTURAL SECTOR OF UKRAINE	16
Borutska Yuliia, Guchevska Inna, Strogush Alina. ESG AS A STRATEGY FOR ENVIRONMENTAL BALANCE AND SOCIO-ECONOMIC DEVELOPMENT OF TOURIST DESTINATIONS IN UKRAINE	17
Bednarchyk Stanislav. DIGITAL TWINS OF ENTERPRISES AS A TOOL FOR COST OPTIMIZATION AND ENVIRONMENTAL CONTROL	18
Bilyk Taras. THE INTERPLAY OF RESILIENCE AND SECURITY IN THE GREEN-DIGITAL BUSINESS TRANSITION	21
Borovyk Petro. TAX ON MARKET TRANSACTIONS INVOLVING FOREST LAND PLOTS: RELEVANCE FOR POST-WAR UKRAINE	22
Bialkovska Oksana, Ravliuk Adriana. PECULIARITIES OF ANTI-CRISIS MANAGEMENT OF ENTERPRISES AND ORGANIZATIONS DURING WARTIME	23
Balanuk Ivan, Boichuk Yaroslav, Zhekalo Illia. ORGANIZATIONAL AND ECONOMIC MECHANISM FOR MONITORING THE FINANCIAL CONDITION OF AN ENTERPRISE: METHODOLOGY OF INTEGRATED ACCOUNTING AND ANALYTICS	25
Bradul Oleksandr. ESG FACTORS AS A DRIVER OF THE TRANSFORMATION OF ACCOUNTING AND CORPORATE FINANCIAL REPORTING	27
Budiakova Olena. BIOECONOMY FOR ENSURING SUSTAINABLE DEVELOPMENT OF SOCIO-ECONOMIC SYSTEMS	28
Chernienko Oleksandr. MOTIVATION AND ATTITUDE OF STUDENTS TO PHYSICAL CULTURE AND SPORTS IN CONDITIONS OF MODERN EDUCATION	29
Cherniavska Iryna, Popova Liudmyla, Liubitov Dmytro. PROFESSIONAL POTENTIAL OF MEDICAL STAFF: IMPACT ON THE SUSTAINABILITY AND COMPETITIVENESS OF THE INSTITUTION	31
Dudchenko Andrii. TRANSFORMATION OF CORPORATE CULTURE OF SERVICE ENTERPRISES IN UKRAINE UNDER CONDITIONS OF WAR-ECONOMIC TURBULENCE	32
Didkivska Karyna. THE ROLE OF THE INSURANCE MARKET IN ENSURING SUSTAINABLE DEVELOPMENT IN UKRAINE	34
Dubiei Yuliia, Papizh Yuliia, Verchenko Dmytro. APPROACHES TO FORMING A STRATEGY FOR AN ENTERPRISE'S EXPORT ACTIVITY	35
Diadiuk Daryna, Hurman Olena. BUSINESS PROCESS REENGINEERING AS A MECHANISM FOR IMPROVING ENTERPRISE FINANCIAL STABILITY	36
Derenska Yana. FINANCIAL AND ECONOMIC ASPECTS OF ENSURING SUSTAINABLE DEVELOPMENT OF HEALTHCARE INSTITUTIONS	38
Dobrianska Nataliia. DIGITALIZATION AND THE FINANCIAL SECURITY OF MARKET PARTICIPANTS IN UKRAINE: ADVANTAGES AND RISK REDUCTION	39
Feduniak Ihor. MECHANISM FOR ENSURING SUSTAINABLE DEVELOPMENT OF AGRICULTURAL ENTERPRISE	41
Felenchak Yuliia. CULTURAL HERITAGE AS AN INFORMATIONAL RESOURCE FOR THE SUSTAINABLE DEVELOPMENT OF TOURISM IN CROSS-BORDER TERRITORIES	42
Gieldon Tomasz. SOCIAL ENTREPRENEURSHIP AS A FACTOR FOR THE SUSTAINABLE DEVELOPMENT OF REGIONAL ECONOMIES	43
Grebeniuk Nadiia. INSURANCE AS A FINANCIAL INSTRUMENT IN THE FORMATION OF FINANCIAL LITERACY OF HOUSEHOLDS IN UKRAINE	45
Gavrillko Tetiana, Hryb Anna. ESG – PRINCIPLES: THE ROLE IN FUTURE RECONSTRUCTION OF UKRAINE	46
Gudz Olena. FINANCIAL RESILIENCE IN THE CONTEXT OF UKRAINE'S POST-WAR RECOVERY AND SUSTAINABLE DEVELOPMENT	48
Hurskyi Andrii, Berezhnyska Uliana. FINANCING INVESTMENT ACTIVITIES OF AGRICULTURAL ENTERPRISES UKRAINE IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT	49
Honcharuk Oleh, Melnyk Liliya. INTEGRATION OF SUSTAINABLE DEVELOPMENT PRINCIPLES INTO THE DEVELOPMENT STRATEGIES OF HEALTHCARE INSTITUTIONS	50
Holod Andrii. SUSTAINABLE REGIONAL TOURISM IN UNSTABLE ENVIRONMENTS: FROM INFRASTRUCTURE TO DESTINATION MANAGEMENT	52
Hrynyuk Nataliia. FINANCIAL AND ECONOMIC ENSURANCE OF SUSTAINABLE TOURISM DEVELOPMENT IN THE COOPERATIVE SECTOR OF THE ECONOMY	53
Ivanyshyn Volodymyr, Dudziak Bohdana. RURAL GREEN TOURISM AS A FACTOR OF SUSTAINABLE DEVELOPMENT OF RURAL AREAS	54
Kindrat Olena, Cherniak Yurii. DIGITAL TRANSFORMATION OF ENTERPRISE MANAGEMENT AS A TOOL FOR ENSURING SUSTAINABLE DEVELOPMENT	56
Kucher Galina. PUBLIC-PRIVATE PARTNERSHIP MECHANISM FOR FINANCING POST-WAR RECONSTRUCTION IN UKRAINE	57
Khmeliar Inesa, Shustuk Roman, Kushnir Lesia. MODERN MEDICINE AS A TOOL FOR SUSTAINABLE DEVELOPMENT: FROM TREATMENT TO POPULATION HEALTH MANAGEMENT	59
Korablinova Iryna, Horobets Petro. GLOBAL TRENDS IN THE DIGITAL AGE: BETWEEN ECONOMIC COMPLEXITY AND SUSTAINABLE DEVELOPMENT	60
Kuzheliev Mykhailo. FINANCING EDUCATION AS A FACTOR IN ENSURING THE SUSTAINABLE DEVELOPMENT OF THE COUNTRY	61
Kasianova Nataliia, Popov Yuriy. FARM DEVELOPMENT STRATEGY	63
Karpenko Vitalii. APPROACHES AND TOOLS OF SUSTAINABLE DEVELOPMENT MANAGEMENT IN THE FASHION INDUSTRY	64
Kyrpa Vitalii, Boichenko Mykola, Kharin Serhii. MANAGEMENT OF THE COMPETITIVENESS OF LLC "KATERYNOSLAVKHLIB" THROUGH THE IMPROVEMENT OF ITS PRODUCT STRATEGY	66
Kyselov Yurii. THE IMPORTANCE OF GEODETIC AND NATURAL SCIENCE KNOWLEDGE FOR CONSTRUCTION	67
Kovalenko Andrii. SOCIAL COMPETENCE OF STUDENT YOUTH AS A PREREQUISITE FOR SUSTAINABLE SOCIETAL DEVELOPMENT	68
Kovalska Tetiana, Ponochohva Olena. METHODS OF ASSESSING THE PROFITABILITY OF AGRICULTURAL ENTERPRISES IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT	70
Kozhukhivska Raisa. THE ROLE OF DIGITALISATION IN ENSURING SUSTAINABLE DEVELOPMENT IN TOURISM	71

Kozakevych Antonina. FORMATION OF YOUTH FINANCIAL COMPETENCE AS A BASIS OF SUSTAINABLE DEVELOPMENT	72
Korobeinykova Yaroslava, Pobihun Olena. ANALYSIS OF SUSTAINABLE PRACTICES IN THE TOURISM AND HOSPITALITY INDUSTRY	74
Kundeus Oleksandr. THE NESSECITY FOR INTEGRATION OF MANAGEMENT AND FINANCIAL ACCOUNTING IN MODERN CIRCUMSTANCES	75
Kovalska Karyna. THE ROLE AND SIGNIFICANCE OF MODERN MEDICINE IN ENSURING SUSTAINABLE DEVELOPMENT	76
Kukharska Liliia, Zhyvko Oleg, Zhyvko Yurii. BUSINESS MANAGEMENT SECURITY IN WARTIME CONDITIONS: STRATEGIC ADAPTATION, RISK MITIGATION, AND ORGANIZATIONAL RESILIENCE	78
Kharchuk Olena, Mykytenko Tetiana. TOOLS OF FOREIGN ECONOMIC ACTIVITY IN THE CONTEXT OF THE GLOBAL GOALS OF SUSTAINABLE DEVELOPMENT	80
Kravets Ivan. FINANCIAL ASPECTS OF ENSURING SUSTAINABLE DEVELOPMENT OF SMALL ENTERPRISES	81
Kravets Serhii. INDUSTRIAL PARKS AS A FACTOR IN UKRAINE'S ECONOMIC RECOVERY IN THE CONTEXT OF STATE SUPPORT AND IMPLEMENTATION CHALLENGES	82
Kirbai Tetiana. THE IMPACT OF SOCIO-ECONOMIC FACTORS ON GLOBAL FOOD PRICE SECURITY	83
Klochko Anna, Tarasenko Kateryna, Chorna Tetiana. THE ROLE OF CUSTOMS AUTHORITIES IN ENHANCING THE ECONOMIC RESILIENCE OF THE STATE IN THE CONTEXT OF MILITARY CHALLENGES	85
Lukianova Valentina, Malitsk Roman. ECONOMIC SECURITY IN EU COUNTRIES: PROBLEMS AND PROSPECTS	86
Lutsenko Tetyana, Remizova Olesia. 3D-PRINTING OF PERSONALIZED MAXILLOFACIAL IMPLANTS AS A COMPONENT OF SUSTAINABLE MODERN MEDICINE	87
Lazarenko Yuliia. AI-POWERED EMPLOYEE EXPERIENCE AS A STRATEGIC DRIVER OF SUSTAINABLE HUMAN CAPITAL MANAGEMENT	89
Litvinov Vitaliy. DIRECT AND INDIRECT METHODS OF LABOR MOTIVATION IN AGRICULTURAL ENTERPRISES	90
Marynin Dmytro. USING BIG DATA TO FORECAST AND REDUCE CUSTOMER CHURN IN E-COMMERCE BASED ON SUSTAINABLE DEVELOPMENT PRINCIPLES	91
Melnichuk Oksana. INFORMATION SYSTEMS AND DIGITAL TOOLS IN EDUCATION MANAGEMENT	93
Maslovata Svitlana. CADASTRAL VALUATION OF LANDS FOR BUSINESS ACTIVITIES: INNOVATIVE ECONOMIC MODEL	94
Markovskiy Nazar. ROLE AND PLACE OF LOGISTICS IN INTERNATIONAL TRADE AND MANAGEMENT OF RELATED OPERATIONS	95
Manuilov Yurii. MULTILEVEL GOVERNANCE AND SUSTAINABLE DEVELOPMENT OF UKRAINIAN REGIONS IN THE CONTEXT OF THE EUROPEAN COHESION POLICY	96
Maliuga Liudmyla. COST AND SERVICE MANAGEMENT BASED ON STATISTICAL ANALYSIS	98
Makohon Valentyna. TAXATION OF BUSINESS ACTIVITIES IN UKRAINE IN CONDITIONS OF UNCERTAINTY	99
Naherniuk Diana. PROSPECTS AND CHALLENGES FOR THE DEVELOPMENT OF RURAL GREEN TOURISM IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT	101
Hrosheleva Olena, Usatenko Oleksandr, Nazarenko Bohdan. INTEGRATION OF LOGISTICS AND FOREIGN ECONOMIC STRATEGY AS A BASIS FOR COMPANY'S SUSTAINABLE OPERATIONS IN GLOBAL ENVIRONMENT	102
Nepochatenko Valentyna. INTERNET MARKETING FOR THE RESTAURANT BUSINESS	103
Nadiuk Ihor. DIGITAL PLATFORMS AND DATA-DRIVEN DECISION MAKING AS TOOLS FOR SUSTAINABLE LIVESTOCK MARKET DEVELOPMENT	105
Nahirna Oksana. THE IMPACT OF PR MANAGEMENT AND OFFICE MANAGEMENT ON THE FORMATION OF A POSITIVE IMAGE AND INFORMATIONAL STABILITY OF AN ORGANIZATION	106
Nizhehorodtsev Vladyslav, Shevchuk Iryna. SOME ASPECTS OF BUILDING AN INCLUSIVE INFORMATION SPACE BASED ON DIGITAL PLATFORMS	107
Ovetska Olha, Maksymets Khrystyna. STRESS RESEARCH IN THE COMPANY TO ACHIEVE SUSTAINABLE DEVELOPMENT GOALS	108
Papizh Yuliia, Dubiei Yuliia, Vialko Yuliia. STRATEGIC ASPECTS OF INCREASING THE COMPETITIVENESS OF INDUSTRIAL ENTERPRISES WITHIN THE FRAMEWORK OF THE CONCEPT OF SUSTAINABLE DEVELOPMENT	110
Panfilova Halyna, Lykholat Olena. MENTAL HEALTH AND PSYCHOLOGICAL WELL-BEING OF THE UKRAINIAN NATION IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT PROBLEMS	111
Petrenko Tetiana, Ponochozna Olena. RISK MANAGEMENT OF AGRARIAN ENTERPRISES AS A BASIS FOR ENSURING SUSTAINABLE DEVELOPMENT	113
Ponochozna Anastasiia, Nazarenko Maryna. HUMAN CAPITAL AND DEMOGRAPHIC ASPECTS IN ENSURING SUSTAINABLE DEVELOPMENT OF SOCIO-ECONOMIC SYSTEMS	114
Pushenko Olena. THE ROLE AND IMPORTANCE OF MODERN MEDICINE IN ENSURING SUSTAINABLE DEVELOPMENT	115
Pushak Yaroslav. FEATURES OF FINANCIAL AND ECONOMIC SUPPORT OF SUSTAINABLE DEVELOPMENT	116
Petrenko Tetiana, Mokiienko Tetiana. FORENSIC ECONOMIC EXAMINATION AS A TOOL FOR ENSURING SUSTAINABLE DEVELOPMENT OF SOCIO-ECONOMIC SYSTEM	117
Polous Bohdan. VISUALIZATION OF SUSTAINABLE DEVELOPMENT VALUES IN THE COMPANY'S MARKETING COMMUNICATIONS SYSTEM	118
Polous Olha. CONSUMER BEHAVIOUR MOTIVATION: BRANDS ON THE BRAIN	119
Riabokin Taras, Khaustova Yevheniia. ADJUSTMENT OF DEVELOPMENT STRATEGIES BASED ON THEIR IMPLEMENTATION RESULTS IN THE CORPORATE SECTOR OF UKRAINE'S ECONOMY	121
Revutsk Alla. SOCIAL AND INFORMATION CIRCULAR BASES FOR PLANNING SUSTAINABLE ECONOMIC DEVELOPMENT	122
Reshmidiлова Svitlana, Aleynyk Pavlo. BUSINESS SOCIAL RESPONSIBILITY IN ENSURING SUSTAINABLE DEVELOPMENT	123
Romaniuk Svitlana. LEADERSHIP POTENTIAL OF A MODERN EDUCATOR IN THE CONDITIONS OF SUSTAINABLE DEVELOPMENT	125
Skupeyko Andriy. MAIN REASONS FOR ENSURING THE PROTECTION OF CONSTITUTIONAL HUMAN RIGHTS	126
Shepeliuk Vira, Mazur Tetyana. THE IMPORTANCE OF FAIR VALUE IN ASSET VALUATION: INTERNATIONAL EXPERIENCE AND PROSPECTS FOR SUSTAINABLE DEVELOPMENT	127
Shelemetieva Tetiana. PLANNING AND ENSURING SUSTAINABLE DEVELOPMENT OF TOURISM IN THE REGIONS OF UKRAINE	128
Sydor Oksana. COMPARISON OF NATIONAL AND GLOBAL INDICATORS USED TO DEFINE THE THIRD SUSTAINABLE DEVELOPMENT GOAL "GOOD HEALTH AND WELL-BEING"	130
Scharko Vitalii. OMNICHANNEL RETAILING: THEORETICAL APPROACHES AND SELECTED PRACTICAL IMPLEMENTATION ASPECT	132
Shevchenko Olena. FROM WAR ECONOMY TO SUSTAINABLE DEVELOPMENT: SYSTEMIC LESSONS FROM THE MARSHALL PLAN	133

- achieving so-called «environmental balance» in financial decision-making (financial support for projects aimed at: overcoming anthropogenic impact on the environment, supporting energy efficiency and the use of natural energy sources, etc.);
- implementation of social responsibility and inclusiveness doctrines in management practice (levelling social disparities, ensuring equal opportunities for development and access to public goods, forming social standards appropriate to current conditions and providing tools for their implementation, etc.).

The above list is not exhaustive and could be significantly expanded, however our state and the entire civilised world are currently experiencing significant destabilising influences caused by military aggression against Ukraine. Quite often, the question arises not about ensuring progress towards achieving new sustainable development goals, but about the basic survival of the population and ensuring the stability of both the national economy and society as a whole. The consequences of the most extensive military aggression since the Second World War are having a catastrophically destabilising impact on the socio-economic aspects of the development of our state, as well as on environmental, migration and other processes that are taking place not only at the national level, but also affecting communities in other countries, primarily those belonging to the European Union.

Failure to take existing trends into account and failure to develop or adopt appropriate measures in a timely manner by the international community will have catastrophic consequences not only for Ukraine, but also for the sustainable development of the entire international community.

Tetiana Petrenko, Tetiana Mokiienko

Poltava State Agrarian University, Poltava, Ukraine

FORENSIC ECONOMIC EXAMINATION AS A TOOL FOR ENSURING SUSTAINABLE DEVELOPMENT OF SOCIO-ECONOMIC SYSTEMS

Forensic economic examination acts as a crucial instrument in planning and ensuring the economic security of socio-economic systems, guaranteeing financial transparency and accountability within the state. It relies on the application of specialized knowledge in accounting, financial analysis, and economic-legal research to ensure the correctness and legality of business operations. The essence and professional requirements for an economic expert are detailed in scientific works emphasizing the interdisciplinary and evidentiary nature of expert conclusions [1].

In the context of ensuring sustainable development, the role of forensic economic examination is particularly significant in countering economic offenses that undermine financial stability and trust in state institutions. Examination helps detect tax evasion schemes, fictitious entrepreneurship, budget fraud, and other abuses, as confirmed by research on its application in criminal proceedings [2; 3].

A significant contribution of examination is evident in public administration: it allows for controlling the targeted use of budgetary resources, verifying the accuracy of financial reporting of state enterprises, and preventing corruption risks. This strengthens the state's institutional resilience and contributes to forming a transparent economic environment - a key element in planning sustainable development [3].

For the business sector, forensic economic examination ensures the protection of rights and interests in commercial disputes, verification of financial information accuracy, and increases investment attractiveness by confirming the honesty and legality of operations. An effective examination system creates conditions for fair competition, which correlates with the principles of sustainable economic development [4].

Scientific research highlights that the prospect of developing forensic economic examination in Ukraine is linked to digitalization, implementation of international standards, improvement of methodologies, and enhancing expert training. This will improve the quality of expert conclusions,

strengthen the financial control system, and reinforce anti-corruption mechanisms, which are necessary conditions for the sustainable development of the economy [5].

Thus, forensic economic examination serves as an integral element of sustainable development, ensuring financial transparency, effective public administration, fair justice, and the stability of economic processes.

References:

1. Artiukh-Pasiuta, O. I., Kravchenko, A. O., & Boldyrieva, A. A. Forensic economic examination in Ukraine: theoretical and methodological aspect. *Economics. Finance. Law*. 2020, 8. URL: <https://elar.navs.edu.ua/items/3f198c78-3626-429f-8268-ff8da54cc604>
2. Amelina, A. S. The significance of forensic economic examination in investigating criminal offenses in the field of taxation. *Bulletin of the Luhansk Educational and Scientific Institute named after E.O. Didorenko*. 2023, 4. URL: <https://luhbulletin.dnuvs.ukr.education/index.php/main/article/view/159>
3. Mishchenko, T. M. Forensic economic examination in the investigation of tax evasion schemes. *Eastern Europe: economy, business and management*. 2018, 4 (15), 412 – 418. URL: <https://ir.dpu.edu.ua/entities/publication/a945d0e8-3245-4f92-842b-eac24d6f125a>
4. Romaniv, S., Budnyk, L., & Sachenko, S. Forensic economic examination in Ukraine: economic essence and staffing. *Infrastruktura rynku. Market infrastructure*. 2018, 23, 343 - 350. URL: <https://dspace.wunu.edu.ua/handle/316497/32239>
5. Horlachuk, O. A. Prospects for the development of forensic economic examination in Ukraine in the context of state regulation of the economy. *Current problems of law*. 2024, 4. URL: <https://appj.wunu.edu.ua/index.php/appj/article/view/1971>

Bohdan Polous

State University «Kyiv Aviation Institute», Kyiv, Ukraine

VISUALIZATION OF SUSTAINABLE DEVELOPMENT VALUES IN THE COMPANY'S MARKETING COMMUNICATIONS SYSTEM

In the context of growing societal expectations regarding corporate responsibility, marketing communications increasingly function as a strategic tool for conveying sustainable development values to diverse stakeholder groups. Beyond traditional promotional objectives, contemporary marketing communication systems are expected to articulate economic, environmental and social priorities in a clear, coherent and visually recognizable manner [1]. Visualization of sustainable development values thus becomes an essential mechanism for shaping stakeholder perceptions, enhancing transparency and reinforcing trust, particularly in sectors of strategic importance where public accountability and long-term stability are critical.

Naftogaz of Ukraine is a state-owned energy company that plays a central role in ensuring national energy security and the stable functioning of the fuel and energy sector. Operating at the intersection of economic performance, public interest and international obligations, the company's activities extend beyond purely commercial considerations and are closely linked to broader sustainable development objectives. In this regard, Naftogaz integrates sustainability-related principles into its corporate governance and marketing communications, using visual and narrative elements to communicate commitments to transparency, responsible resource management and alignment with international sustainability standards. Such an approach positions the company's marketing communications system as a key instrument for visualizing sustainable development values and strengthening long-term relationships with stakeholders [2].

In the development of marketing communications with consumers and institutional partners, environmental considerations constitute a strategic dimension rather than a supplementary narrative element [3]. For a state-owned energy company such as Naftogaz of Ukraine, the integration of ecological values into communication practices is closely linked to public accountability and long-