



# WSHIU

AKADEMIA NAUK STOSOWANYCH

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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**

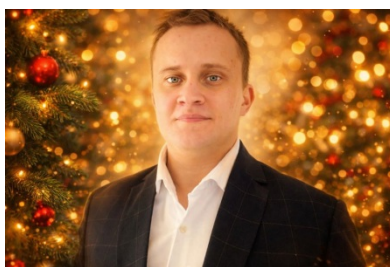
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## METHODS OF ASSESSING THE PROFITABILITY OF AGRICULTURAL ENTERPRISES IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT

The profitability of agricultural enterprises is the fundamental indicator of their performance and a key prerequisite for ensuring the sustainable development of socio-economic systems. It is profitability that guarantees financial stability, creates opportunities for expanded reproduction, and allows the implementation of social and environmental initiatives inherent in the concept of sustainability.

In agriculture, the process of profit formation has specific features driven by the seasonality of production, dependence on natural and climatic conditions, yield fluctuations, and changes in market conditions. Therefore, ensuring the sustainable development of the agricultural sector requires an effective system for assessing and planning financial results.

Profit represents the absolute financial result of an enterprise's activity, defined as the difference between total income and incurred expenses. It reflects the final effect of the enterprise's work but does not fully demonstrate the efficiency of resource utilization, which is critical for assessing sustainability.

Profitability, unlike absolute profit, is a relative indicator of economic efficiency. It characterizes the level of yield of the enterprise, return on assets, and the efficiency of capital use in the production process. Profitability is directly related to profit generation and allows for comparing the efficiency of enterprises of different ownership forms and assessing the intensity of their operations [1].

In the context of sustainable development planning, profitability indicators are grouped as follows:

1. Profitability of sales (gross, operating, and net profit margins). These indicators reflect the share of profit in every hryvnia of sales revenue, allowing for the evaluation of production efficiency and cost management.
2. Return on Assets (ROA) demonstrates the efficiency of using property and resources (land, machinery, current assets) to generate profit. Rational use of resources is a core component of economic sustainability.
3. Return on Equity (ROE) determines the return on owners' investments and the efficiency of using borrowed resources.

Cost profitability indicators (profitability of operating costs and activity costs) reflect the profit generated per hryvnia of expenses [2].

To analyze the financial basis of sustainable development, absolute indicators are also used:

1. Net profit – the final financial result available to the enterprise after taxes, which serves as the main source for funding sustainable development projects.
2. Gross profit – indicates the efficiency of production organization.
3. Operating profit – reflects the efficiency of the core business activity.
4. Marginal profit – shows the funds remaining after covering variable costs [3].

Thus, profitability acts as the primary indicator of the efficiency of agricultural enterprises. While profit reflects the absolute result, profitability demonstrates the quality of management of resources, capital, and costs. A comprehensive assessment of these indicators is essential for planning the sustainable development of agricultural enterprises, ensuring their competitiveness and long-term financial stability.

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### THE ROLE OF DIGITALISATION IN ENSURING SUSTAINABLE DEVELOPMENT IN TOURISM

Digitalisation is a key catalyst for the tourism industry's transition to a sustainable development model, ensuring economic viability, social inclusiveness and environmental responsibility. The digitalization of activities is a prerequisite for the development of society in modern conditions [1, p. 20]. Emerging and maturing new technologies include automation, big data, cloud computing, and artificial intelligence are changing the way businesses interact with their consumers, run their operations, and make decisions. These technologies not only help to better understand consumer preferences but also enable speedy response to abrupt changes in such preferences, therefore improving the efficiency of companies and customer pleasure [2, p. 229]. Digital technologies such as the Internet of Things (IoT), Big Data and sensors enable accurate monitoring and optimisation of energy, water and other resource consumption in hotels and tourist facilities, promoting the implementation of energy management systems and waste reduction.

Digitised platforms and applications help tourists plan routes with a minimal carbon footprint, choose environmentally friendly modes of transport and promote eco-routes. The transition to electronic tickets, digital registration and information materials significantly reduces the use of paper and printed materials. In addition, technology is used to monitor congestion, noise levels and pollution in popular tourist locations, which is an important element in combating overtourism. From an economic perspective, automating booking, registration, marketing and customer service with AI, chatbots and CRM systems reduces operating costs and improves service quality. Digital platforms allow small local businesses and suppliers to gain direct access to the global tourist market, promoting inclusive economic growth. AR/VR and Big Data technologies enable personalized and immersive experiences for tourists, increasing their satisfaction and willingness to return. The use of blockchain can also increase the transparency of financial transactions and data security. In terms of social sustainability, data monitoring allows for the prediction and regulation of the occupancy of facilities and areas, preventing overcrowding and preserving the authenticity of local communities. The use of digital archives, 3D modelling and virtual tours makes cultural and historical sites more accessible, contributing to their preservation and promotion. Mobile applications and online platforms provide tourists with easy access to reliable information about the area, culture, and rules of responsible behaviour. Digitisation also stimulates education and retraining, creating new, higher-paying jobs in the industry. Overall, the introduction of digitalisation into tourism processes makes it possible to create the following conditions for

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