

ГАЛУЗЕВА ЕКОНОМІКА

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«Київський політехнічний інститут імені Ігоря Сікорського»**REGULATION OF SUSTAINABLE BUSINESS DEVELOPMENT:
EXPERIENCE OF UKRAINE AND SPAIN****РЕГУЛЮВАННЯ СТАЛОГО РОЗВИТКУ БІЗНЕСУ:
ДОСВІД УКРАЇНИ ТА ІСПАНІЇ**

The article conducts a comparative analysis of sustainable business development regulations in Ukraine and Spain, aiming to unearth effective strategies for fostering enterprise sustainability. Historical contexts, legislative frameworks, and prevailing trends are meticulously examined. Key aspects of regulatory evolution in both countries are elucidated, with Ukraine emphasizing corporate social responsibility and Spain advancing circular economy initiatives. Despite all efforts, both face challenges: Ukraine contends with legal deficiencies and resource constraints, while Spain struggles to fully implement norms and international standards. The article advocates for enhancing regulatory efficiency and supporting businesses in their pursuit of sustainability. It underscores the value of bilateral exchanges between Ukraine and Spain to propel sustainable enterprise development.

Keywords: sustainable business development, legislative regulation of sustainable development, sustainable business development in Ukraine, sustainable business development in Spain, comparative analysis of approaches to sustainable development in Ukraine and Spain.

Стаття присвячена порівняльному аналізу систем регулювання сталого розвитку бізнесу в Україні та Іспанії з метою виявлення ефективних стратегій та політик, спрямованих на підтримку сталого розвитку підприємств. Автори звертають увагу на термінологічні та концептуальні аспекти поняття «сталий розвиток» в обох країнах, а також аналізують схожі та відмінні риси їхніх підходів до цієї проблеми. Автори звертають увагу на історичний контекст та ключові законодавчі акти обох країн у сфері сталого розвитку, розглядаючи їх вплив на сучасний стан підприємницького середовища. Вони докладно аналізують розвиток законодавства, яке регулює питання сталого розвитку підприємств в Україні та Іспанії, звертаючи увагу на основні тенденції та етапи його формування. Досліджуються тенденції та ключові аспекти розвитку систем регулювання в обох країнах. Сталий розвиток в Україні характеризується зростанням усвідомлення корпоративної соціальної відповідальності, фокусом на зеленій економіці та інтеграцією міжнародних стандартів. Іспанія, у свою чергу, відзначається розвитком циркулярної економіки, інтеграцією критеріїв ESG у фінансове регулювання та активним професійним розвитком у галузі сталого бізнесу. У статті розглядаються складнощі, що виникають у процесі реалізації концепції сталого розвитку в бізнесах України та Іспанії. В Україні ці перешкоди проявляються у відсутності належної правової бази, обмежених фінансових ресурсах та високому рівні корупції, що ускладнює ефективну реалізацію стратегій сталого розвитку в підприємницькому середовищі. З іншого боку, Іспанія, не зважаючи на більш стабільну економічну та законодавчу базу, також стикається із викликами впровадження існуючих норм і адаптації до міжнародних стандартів. Тому існує нагальна потреба підвищення ефективності механізмів, які регулюють сферу сталого розвитку, а також надання відповідної підтримки бізнесу в зусиллях досягнення сталості. Автори визначають важливість обміну досвідом між Україною та Іспанією, як спосіб для вдосконалення систем регулювання, які сприяють сталому розвитку, та для сприяння підприємствам обох країн у досягненні цієї мети.

Ключові слова: сталий розвиток бізнесу, законодавче регулювання сталого розвитку, сталий розвиток бізнесу в Україні, сталий розвиток бізнесу в Іспанії, порівняльний аналіз підходів до сталого розвитку в Україні та Іспанії.

Problem statement. The sustainability of development emerges as a key issue in contemporary economics, where the importance of a balanced approach to resource utilization and ensuring economic growth in conjunction with the preservation of natural resources is recognized as urgent. The concept of sustainable development, grounded in the principles of economic, ecological, and social stability, serves as a key framework for achieving these objectives.

The role of business in achieving sustainable development lies in implementing practices and strategies aimed at balancing economic, environmental, and social aspects of activities. Enterprises that incorporate sustainable development principles into their strategy consider not only economic benefits but also the impact of their activities on the environment and society as a whole. Business acts not only as an economic entity but also as a key factor in shaping new models of production, consumption, and management aimed at satisfying the needs of contemporary society in a balanced manner without compromising the welfare of future generations. Thus, understanding and enhancing the role of business in achieving sustainable development are important tasks for modern researchers and practitioners.

In this context, comparative analysis of the experiences of Ukraine and Spain in regulating sustainable business development serves as a tool for deeper understanding and assessment of the effectiveness of regulatory policies and strategies aimed at supporting sustainable entrepreneurship. One key aspect of this analysis is considering the unique characteristics of the economic, political, and cultural contexts of each country, which determine the specificity of their approach to sustainable development.

Ukraine and Spain, as representatives of different regions of Europe, have their own unique characteristics that influence the formation of their regulatory policies in the field of sustainable business development. For example, Ukrainian society is undergoing a transformation process after transitioning to a market economy, which is reflected in the peculiarities of regulation and support for entrepreneurship. Comparative analysis of such experiences becomes crucial for identifying best practices and opportunities for enhancing regulatory policies in each country. This not only helps identify effective and ineffective aspects of existing approaches but also develops recommendations for further development and improvement of sustainable entrepreneurship strategies.

Conducting such analysis is always relevant due to the constant need to search for optimal solutions to ensure sustainable business development amidst ongoing changes in the global economy and society.

Analysis of recent research and publications. In the context of researching the regulation of sustainable business development, particular importance lies with the Corporate Sustainability Reporting Directive (CSRD) [1]. This document, adopted by the European Union, replaces the previous standard – the Non-Financial Reporting Directive (NFRD) – and expands the obligation of companies to report on their activities in the field of sustainable development. CSRD sets several important goals. Firstly, it extends the reporting obligation not only to public but also to large private companies. Secondly, CSRD specifies more concrete reporting requirements regarding various aspects of sustainable development, such as environmental

and social aspects, risk management, and transparency in stakeholder relations. Additionally, CSRD establishes requirements for the audit of this information, ensuring greater reliability and accuracy of the data provided by companies. In the context of Ukraine's integration into the European Union (of which Spain is a member), CSRD serves as an important benchmark for evaluating and comparing national strategies and reporting practices of enterprises regarding sustainable development.

Within the framework of this scientific research, we will examine the work of Spanish scholar S.M. Hernández [2], which systematically analyzes the stages of development of sustainability information in Spain, starting from the emergence of the first initiatives of national and international organizations in this field. The author investigates the impact of various factors such as legislation, market conditions, and societal demands on the effectiveness and scope of sustainability information provided by enterprises. It is also necessary to consider the Sustainable Development Goals and mechanisms for their implementation by businesses in both countries [3; 4], as they reflect priority areas for sustainable development in the context of entrepreneurship. To broaden the scope of scientific research, we will refer to the work of Paul Andrés Cuadrado [5], which examines the potential of the service sector in achieving Sustainable Development Goals.

Among the publications of Ukrainian scholars, the achievements of Bila O.S. [6] deserve recognition, as her research extensively examines the European experience in the field of corporate social responsibility. Identifying key aspects of successful social responsibility practices can serve as a valuable guide for Ukraine in strengthening sustainable development. The study by Meshko N. and Nikolaienko A. [7] is important in understanding and assessing the impact of green business on sustainable development, particularly in the context of tourism. This work provides insights into the possibilities and prospects of green entrepreneurship in achieving sustainability and environmental balance. Additionally, a significant contribution to the development of scientific discourse is made by research examining the impact of the war in Ukraine on business activities and methods of its reflection in non-financial reporting [8].

Therefore, this study is relevant and lays the groundwork for further research and formulation of recommendations for regulating sustainable business development in Ukraine and Spain. It represents an important step towards understanding and implementing effective mechanisms that will contribute to achieving sustainable development in these countries.

Formulating the purposes of the article. The aim of this scientific article is to analyze and compare the regulatory systems for sustainable business development in Ukraine and Spain, with the goal of identifying effective strategies, policies, and practices aimed at promoting the sustainable development of enterprises, as well as highlighting opportunities for improving national regulatory mechanisms in this area.

Methodology. This study employs a comparative analysis to examine sustainable business development regulation in Ukraine and Spain. It begins with a thorough literature review to establish theoretical foundations. Empirical data on regulatory frameworks are then collected through legislative analysis and statistical examination.

This methodological approach aims to provide a comprehensive analysis of sustainable business regulation in both countries, highlighting key trends and challenges.

Presentation of the main research material.

In Spain, the concept of "sustainable development" is often associated with the term "desarrollo sostenible," which translates to "sustainable or conservation development." This concept was first used in the report of the Brundtland Commission in 1987 and introduced into the Spanish lexicon. For Spaniards, sustainable development is a broader concept that combines economic development with consideration for social and environmental aspects. In Ukraine, the term "sustainable development" is also used and is reflected through the adaptation of the English term "sustainable development." It has become quite popular in the reporting of state institutions, NGOs, and businesses since the early 2000s. Therefore, in general conception, sustainable development is a balance between economic, environmental, and social aspects of development, aimed at meeting the needs of modern society without harming future generations.

As a result of the comparative analysis of the definition of sustainable development in Ukraine and Spain, several common and distinctive features can be noted, reflecting approaches to understanding this concept in both countries. Both countries recognize the need for economic stability, social responsibility, and environmental awareness. However, they differ in terms of the level of economic development, historical and cultural peculiarities, geographic conditions, political and legislative frameworks, level of investment, economic structure, and

degree of public involvement. These differences should be taken into account when developing and implementing sustainable development strategies in both countries to achieve effective and acceptable results.

Ukraine, expressing its readiness to transition to the path of sustainable development, took initial steps to implement these principles when the National Commission for Sustainable Development of Ukraine under the Cabinet of Ministers of Ukraine was established by Resolution No. 1123 on October 8, 1993. However, in 2003, this commission was dissolved, and instead, the National Commission for Sustainable Development under the President of Ukraine was established. By Resolution No. 977 of September 16, 2009, the National Council for Sustainable Development of Ukraine was created.

One of the most important documents for Ukraine in the field of sustainable development is the Draft Concept of Ukraine's Transition to Sustainable Development [9], presented by the Ministry of Education and Science on May 16, 2012, and developed by the National Academy of Sciences in collaboration with other institutions and organizations. This document outlines the strategic objectives of sustainable development in the areas of environmentally balanced economic development, ensuring social justice, societal relations, and rational use of natural resource potential in interstate relations.

One of the first significant steps towards sustainable development in Spain was the adoption of the Environmental Protection Law in 1986 (Ley 38/1972, de 22 de diciembre, de protección del ambiente atmosférico y otras medidas para la protección del medio ambiente),

Table 1

Comparative analysis of the definition of sustainable development in Ukraine and Spain

Common Features	Distinctive Features
Economic sustainability. Both countries recognize the need for developing economic models that ensure stable growth without harming natural resources and ecological balance.	Level of economic development. Spain, as a developed country, may have more opportunities to invest in green technologies and sustainable development initiatives compared to Ukraine, which is a country with a transitional economy.
Social responsibility. Ukraine and Spain aspire to create societies where every citizen has access to education, healthcare, and other social services without compromising the future.	Historical and cultural peculiarities. Ukraine and Spain have distinct historical and cultural contexts that may influence their understanding and approach to sustainable business development.
Environmental consciousness. Both countries acknowledge the necessity of preserving nature and reducing emissions of harmful substances into the atmosphere to ensure public health and conserve biodiversity.	Geographic conditions. Differences in geographic conditions, such as climate and geographical location, may affect the priorities and strategies of sustainable development in both countries.
Collaboration with international organizations. Both countries actively cooperate with international organizations such as the UN and the European Union to implement sustainable development at regional and global levels.	Political and legislative frameworks. Variations in political systems and legislative frameworks may impact the speed and effectiveness of implementing sustainable development measures in Ukraine and Spain.
Government involvement. In both countries, government bodies initiate and support sustainable development programs, providing businesses with incentives and stimuli to implement environmental and social initiatives.	Level of investment. The level of investment in sustainable development may vary in both countries due to differences in economic capacities and availability of financial resources.
Strategic planning. Both Ukraine and Spain have national and regional sustainable development strategies that define specific goals and measures to achieve sustainable development.	Economic structure. Disparities in economic structures may influence the priorities of sustainable development, particularly by emphasizing the agricultural sector in Ukraine and focusing on tourism and urban development in Spain.
Education and information campaigns. Information campaigns and educational initiatives are conducted in both countries to raise public awareness about sustainable development issues and ways to address them.	Degree of public involvement. The level of public involvement in shaping and implementing sustainable development policies may differ between countries due to variations in the development of civil society and mechanisms of public participation.

Source: aggregated by the author based on [1; 2; 6; 9]

which included provisions on emission restrictions and environmental protection measures. Over the following years, a series of laws and regulations, particularly in the fields of energy, industry, transportation, and construction, refined mechanisms for controlling emissions and the use of natural resources.

In 2007, the Sustainable Development Law (Ley 26/2007, de 23 de octubre, de Responsabilidad Social de las Empresas) was enacted, which for the first time defined the concept of corporate social responsibility and established requirements for the social and environmental activities of enterprises. Later, in 2013, the Climate Change and Energy Transition Law (Ley 3/2013, de 20 de junio, de cambio climático y transición energética) was adopted, which was a significant step in the development of sustainable development policy, considering the challenges of climate change and the transition to renewable energy sources.

The most recent key milestone was the adoption of the Sustainable Environment Law in 2021 (Ley 7/2021, de 20 de mayo, de cambio climático y transición energética), which provides a strategic framework for combating climate change and promoting sustainable development by reducing greenhouse gas emissions and promoting the use of renewable energy sources.

Therefore, the development of legislation regulating sustainable development issues for businesses in Ukraine and Spain reflects gradual progress in taking measures to ensure environmentally balanced economic development and corporate social responsibility. Ukraine embarked on its path towards sustainable development by establishing a national commission and adopting important documents such as the Concept of Transition to Sustainable Development. Meanwhile, Spain adopted its first environmental protection laws as early as 1986 and subsequently enacted a series of significant legislative acts, including laws on sustainable development and climate change. Both countries are consistently working on amendments and changes to their legislation.

As of the beginning of 2024, the Ukrainian system of regulating sustainable business development exhibited several key trends reflecting Ukraine's efforts to comply with global standards and its own ambitions in this area:

1. Growing importance of Corporate Social Responsibility (CSR). Ukrainian companies are becoming more aware of their role in the social context. Since the onset of full-scale war, the number of volunteer and social programs has rapidly increased. In addition to supporting internal employees, enterprises are focused on supporting communities and efforts to ensure transparency in their operations.

2. Focus on green economy and renewable energy sources. Ukraine is actively developing its green economy and investing in renewable energy sources. The government incentivizes green energy production through tax breaks, grants, and other support mechanisms.

3. Integration of international standards. With the globalization of the economy and Ukraine's integration into global trade, there is active integration of international standards and sustainable development practices into Ukrainian legislation and business practices. This includes the adaptation of ISO 14000 and ISO 26000 standards.

In Spain, the system of regulating sustainable business development has undergone significant development

in recent years, responding to global trends and societal needs. Currently, among the priorities and trends in this country, the following should be highlighted:

1. Development of the circular economy. The pursuit of a circular economy is supported by policy and regulatory measures in Spain. Spain's Circular Economy Strategy for 2030, launched in 2018, promotes reuse, recycling, and waste reduction across all sectors of the economy. For example, Real Decreto 110/2015 on waste electrical and electronic equipment establishes specific requirements for the proper handling of such waste, encouraging selective collection and recycling by companies.

2. Integration of ESG criteria into financial regulation. The consideration of environmental, social, and governance (ESG) factors is becoming increasingly relevant in the financial sector. In Spain, regulations are being developed that require companies to disclose information on ESG performance and consider these criteria when making financial decisions. An example is Real Decreto 18/2017, which imposes obligations on large companies to report non-financial information, including ESG aspects.

3. Professional development and education in sustainable business. Spain pays significant attention to professional development and education in the field of sustainable business. This includes educational programs for students and young entrepreneurs, as well as training and seminars for existing businesses. An illustrative example is the establishment of green technology centers and business schools in Spain specializing in teaching principles of sustainable development and green innovation.

Identifying the challenges in implementing sustainable business development, we can conclude that in Ukraine, the main obstacles include insufficient legal framework, limited financial resources, and a high level of corruption, complicating the adoption of sustainable practices. In Spain, despite a more stable economic and legislative situation, the problems revolve around issues of compliance with existing norms and adapting enterprises to rapidly changing international sustainability standards. Thus, despite differences in contexts, both countries face the need to enhance the efficiency of regulatory mechanisms and support businesses on the path to sustainable development, highlighting the importance of international cooperation and the exchange of best practices.

Based on Spain's experience and an analysis of the challenges in implementing sustainable business development in Ukraine, the following recommendations can be highlighted:

1. Stimulating circular economy. Implement policies and regulatory measures aimed at developing the circular economy. This includes encouraging resource reuse, waste recycling, and introducing standards for environmental efficiency.

2. Integration of ESG criteria into financial regulation. Develop regulations requiring companies to disclose information about ESG (Environmental, Social, and Governance) criteria and consider these criteria when making financial decisions. This will contribute to increasing corporate social responsibility and transparency in operations.

3. Development of education in sustainable business. Conduct educational programs for students and young entrepreneurs, as well as training sessions and seminars for businesses on sustainable development issues. This will

Table 2

Comparative analysis of challenges in implementing sustainable business development in Ukraine and Spain

Ukrainian Context	Spanish Context
Fragmentation of legislation. Legislation in this area may be fragmented and insufficiently systematized, complicating the effective control and enforcement of laws.	
Insufficient coordination among authorities. The lack of an effective coordination system among various bodies and institutions responsible for law enforcement may lead to duplication of functions and conflicts of competence.	
Insufficient definition of responsible structures. The lack of clear definition of responsible committees for monitoring and enforcing legislation may result in inadequate coordination and control.	
Lack of integration with other sectors. Insufficient cooperation and interaction among different sectors (public, private, and civil society) may hinder the achievement of common sustainable development goals.	
Insufficient funding for programs. The lack of sufficient financial resources for implementing programs and projects in the field of sustainable development may restrict the implementation of legislative initiatives.	
Absence of norm consolidation. The lack of a centralized mechanism for collecting and consolidating regulatory acts in the field of sustainable business development may lead to confusion or even contradictions between them.	Contradictions between different legislative acts. There are contradictions and inconsistencies between various legislative acts, which may lead to uncertainty and non-compliance with requirements.
Lack of incentive mechanisms. The absence of effective incentive mechanisms for businesses to implement sustainable practices may reduce the business interest in complying with legal requirements.	Unequal competition conditions. Disparities in conditions for enterprises adhering to the principles of sustainable development and those that do not may distort competition and hinder the development of sustainable business.
Low level of education and awareness. Insufficient education and awareness of society regarding the principles of sustainable development may hinder the effective implementation and enforcement of legislation.	Lack of feedback from the public. Inadequate attention to engaging the public and stakeholders in the process of formulating and implementing sustainable development policies may lead to a loss of legitimacy and support.

Source: aggregated by the author based on [1; 2; 6; 9]

help enhance awareness and skills in the field of sustainable development.

4. Improvement of legislation and coordination among authorities. Ensure systematic and coherent legislation in the field of sustainable development, as well as an effective system of coordination among authorities and institutions. This will facilitate effective control and enforcement of laws.

5. Stimulating participation and collaboration between sectors. Encourage collaboration between different sectors – public, private, and civil society – to achieve common goals of sustainable development. This may include developing partnership programs and creating platforms for exchanging experiences and innovations.

Despite the fact that the regulatory system and implementation of sustainable business development in Spain are more advanced than in Ukraine, we can highlight recommendations that will help Spain improve its position, taking into account the positive experience of Ukraine:

1. Stimulating corporate social responsibility (CSR). Similar to Ukraine, Spain can actively promote CSR development by encouraging companies to implement social and environmentally friendly initiatives, such as volunteering programs and community support.

2. Innovation development. Supporting innovative solutions and technologies aimed at improving the environmental performance of businesses can help ensure more efficient resource use and reduce negative environmental impact.

3. Development of public-private partnerships. It is important to create conditions for collaboration between the government and the private sector in the field of sustainable development. This may include joint projects, financing programs, or consulting support for businesses developing sustainability.

Conclusions. Upon analyzing the experience of regulating sustainable business development in Ukraine

and Spain, several conclusions can be drawn. Both countries recognize the importance of sustainable development as a strategic direction for ensuring economic, social, and environmental well-being. Ukraine demonstrates willingness and effort to implement sustainable development through the creation of appropriate legislative environment and support for national initiatives in this direction. At the same time, Spain already has a developed system of legislation and programs.

Another important aspect is the difference in approaches to sustainable development between Ukraine and Spain, partially influenced by their historical and cultural peculiarities. Ukraine, as a country with a transitional economy, typically focuses on the social aspects of sustainable development, whereas Spain, as a developed country, emphasizes economic and environmental aspects.

Despite the difference in approaches, both countries face similar challenges and problems, such as a lack of financial resources for implementing sustainable development, inadequate coordination between various agencies and the business environment, and the need to enhance education and awareness regarding the benefits of sustainable business.

Therefore, for effective regulation of sustainable business development in Ukraine and Spain, further improvement of legislation, increased investment in this area, and enhanced cooperation between government, business, and civil society are necessary. It also becomes evident that actively studying and adapting the best practices of each country is crucial. The acquired knowledge can be utilized to enhance legislation, policies, and practical measures in both countries. Further cooperation and exchange of experience between Ukraine and Spain can contribute to the development of more effective and mature sustainable development strategies that take into account the specifics of each country and its needs.

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