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LEGAL SUPPORT OF THE REPRODUCTION
OF THE ECONOMIC POTENTIAL OF ENTERPRISES IN THE CONDITIONS
OF EUROPEAN INTEGRATIONПРАВОВЕ ЗАБЕЗПЕЧЕННЯ ВІДТВОРЕННЯ ЕКОНОМІЧНОГО
ПОТЕНЦІАЛУ ПІДПРИЄМСТВ В УМОВАХ ЄВРОІНТЕГРАЦІЇ

The article deals with the issues of improving the legal support of enterprises, which, on the one hand, is determined by the need to respond to a full-scale invasion, and, on the other hand, by the desire to minimize its negative consequences and lay the foundations for gradual restoration and further expanded reproduction of the economic potential of both the economy as a whole and its economic entities by continuing the European integration process. The author focuses on the key aspects of harmonization of national legislation with EU legislation from the standpoint of reproduction of the economic potential of domestic enterprises. The author identifies both the opportunities that this process can already create for domestic enterprises and the risks arising from the non-compliance of their activities with the requirements of the EU legal framework both at the stage of movement towards membership in the Community and after the completion of this process. The author analyses the legal acts and other components of legal support that should be considered by enterprises in order to use these advantages effectively. The author emphasizes the importance for regulatory institutions to implement the harmonization process systematically and on the basis of an indicative strategic approach. It is substantiated that this will allow enterprises to gradually improve the organizational and economic support for the reproduction of their own economic potential on the basis of balance, inclusiveness, logic, expediency and completeness of coverage of the reproduction process.

Keywords: reproduction of economic capacity of an enterprise, European integration, legal support, organizational and economic support, harmonization of legislation.

Відтворення економічного потенціалу вимагає постійного удосконалення організаційно-економічного забезпечення даного процесу, що, своєю чергою, підвищує рівень адаптивності підприємств, посилює їх можливості до розвитку. Основу такого забезпечення для підприємств як відкритих систем складає нормативно-правове забезпечення. У статті розглянуто питання щодо удосконалення правового забезпечення діяльності підприємств, що, з одного боку визначається необхідністю реагування на повномасштабне вторгнення, а з іншого, прагненням мінімізувати його негативні наслідки і закласти засади для поступового відновлення і подальшого розширеного відтворення економічного потенціалу як економіки в цілому, так і її господарюючих суб'єктів шляхом продовження євроінтеграційного процесу. Здійснено акцент на ключових аспектах гармонізації вітчизняного законодавства із законодавством ЄС з позицій відтворення економічного потенціалу вітчизняних підприємств. Визначено як можливості, які даний процес здатний вже зараз формувати для вітчизняних підприємств, так і ризики, що витікають за умов невідповідності їх діяльності вимогам правового поля ЄС як на етапі руху до членства в Спільноті, так і після завершення даного процесу. Проаналізовано нормативно-правові акти та інші компоненти правового забезпечення (стандартизація, сертифікація, ESG, комплексний підхід до підтримки та розвитку МСП, кліматичні вимоги та рух до зеленої економіки, зовнішня торгівля, вимоги до безпеки в харчовій промисловості та ін.), які мають враховуватись підприємствами для результативного використання зазначених переваг. Зроблено акцент на важливості з боку регуляторних інституцій реалізувати процес гармонізації системно та на основі індикативного стратегічного підходу. Обґрунтовано, що це дозволить підприємствам поступово удосконалювати організаційно-економічне забезпечення відтворення власного економічного потенціалу на засадах збалансованості, інклюзивності, логічності, доцільності та повноти охоплення відтворювального процесу.

Ключові слова: відтворення економічного потенціалу, європейська інтеграція, правове забезпечення, організаційно-економічне забезпечення, гармонізація законодавства.

Problem statement. CReproduction of the economic potential of enterprises is a continuous process. At the same time, its type, direction and, in fact, the results achieved depend on the conditions under which it is carried out, under the influence of what factors and how the enterprise is able to adapt to them, provide organizational and economic support. Since the beginning of the full-scale invasion, domestic enterprises have been under the influence of a number of exogenous and endogenous factors, the adaptation to which in the initial stages, due to a significant level of uncertainty, led to the prevalence of situational management of the process of reproduction of economic potential over strategic management, shortening of the period of strategy or even abandonment of it, as well as the need for constant operational balancing and search for new options, combination of resource provision or suspension of their own activities.

Starting from 2023, analytical data, primarily based on business surveys, indicate a decrease in the overall level of uncertainty and a gradual improvement in business expectations, as well as a recovery, albeit at a slow pace. Despite this, the number of companies operating at full capacity is growing [1]. The level of adaptability of enterprises is increasing and the systemic nature of the process of managing the reproduction of economic potential is being restored, and a system of its organizational and economic support is being built.

Along with endogenous factors, exogenous factors, in particular, the state's economic policy, play an important role in this process. Since the beginning of the full-scale invasion, it has been ad hoc in terms of measures to support the recovery of economic activity, but over time, the measures have become more thoughtful and economically sound. Such measures include public-private partnerships, financial and investment support (direct or through the search for additional sources), a relocation program, promotion of export orientation, simplification of the tax burden, tax administration to a certain extent, etc.

Among them is the continuation of reforms and intensification of the European integration process despite the active phase of the war in Ukraine, bringing the legal framework in line with EU requirements. However, this process carries both its benefits and a number of risks for enterprises in reproducing their economic potential. At this stage of the European integration process, it is essential to create an appropriate legal framework within which adaptation to the European business environment and use of the benefits of European integration will minimize risks and provide conditions for sustainable expanded reproduction of the economic potential of domestic enterprises and lay the foundations for improving the effectiveness of organizational and economic support for this process.

Analysis of recent research and publications. The issue of the impact of the European integration process, in particular, in terms of adaptation and improvement of regulatory and legal support as a basis for ensuring the reproduction process and restoration of the country's economy and its subsystems and ensuring the competitiveness of its entities is the subject of research by S. Kvasha, O. Pavlenko, V. Vakulenko, O. Trofimtseva, and others. The issue of economic benefits for business from the harmonization of domestic legislation with EU legislation is raised in the works of Zahnitko O., Korchev Yu. The importance of a systemic strategic approach to improving legal sup-

port to support the process of reproduction of economic potential is the subject of analytical and scientific research by scientists of the NISS, OECD and others. A number of scientific works by researchers focus on the importance of standardization and consideration of EU directives to ensure effective entry and operation in the European market by domestic business entities. Among them are the scientific works of Korsak R., Gushtan T., Malets V., EBA research and analytical materials, etc. At the same time, we can talk about the need for further comprehensive research, analysis and identification of key aspects of legal support for the reproduction of the economic potential of domestic enterprises at the current stage of European integration, since it lays the basis for improving the organizational and economic support of this process at the level of business entities.

Formulating the purposes of the article. The purpose of the study is to analyze the legal framework and identify the areas for improving the efficiency of its adaptation to European requirements with a view to forming a systemic basis for reproduction of the economic potential of domestic enterprises, in particular, in terms of internal organizational and economic support of this process.

Presentation of the main research material. Reproduction of the economic potential of enterprises requires improvement of the organizational and economic support of this process. That is, it should be focused on the formation and maintenance of conditions for effective attraction, as well as the development of available and necessary types of resources, creation and effective implementation of opportunities for further development of enterprises. In essence, it is about creating the preconditions for a comprehensive support of enterprises' adaptation to the conditions characterized by a deep systemic socio-economic crisis, imbalance of economic proportions against the background of a full-scale war, but at the same time by the conditions of gradual movement towards EU membership and continuation of relevant reforms.

The new round of the European integration process has opened up a number of opportunities for businesses that were severely limited in the early stages of full-scale invasion, including access to European markets, financial and investment resources, and European expertise. At the same time, both tactically and strategically, the reproduction of economic potential based on the opportunities of European integration requires harmonization of the legal framework and a number of regulatory mechanisms. In terms of legal support, it is necessary to focus on both binding and recommendatory norms. In turn, changes in the legal framework, primarily regulating economic activity, entrepreneurship, the functioning of the investment market, banking and tax systems, etc., require prompt adjustment of the organizational and economic support for the reproduction of economic potential. The components of organizational support include the organizational structure of management, subsystems of management functionality, information and analytical, human resources and intellectual support, corporate culture, regulatory, methodological and legal support. It reflects a kind of organizational capacity of the enterprise management system to form the preconditions for the reproduction of its economic potential. And the economic potential includes technical and technological support, innovation, financial and investment support. It is

based on the institutional framework, which is based on statutory documents, financial and other policies.

As noted by O. Zahnitko and Yu. Korchev, harmonization is an important and necessary condition for the functioning of the single market and for Ukraine as a country planning to join the Union. And it has a number of advantages even before the accession itself: first of all, it contributes to the economic development of the national economy and its entities by correcting the so-called 'systemic errors in the organization of markets' [2]. According to researchers, with whom we agree, harmonization will allow domestic enterprises to bring their activities in line with the norms of European legislation at a faster pace, which will ensure the formation of competitive advantages in the European market.

If we analyze the harmonization and overall legal support of economic relations, which are the basis for the formation, implementation (use) and development of the economic potential of enterprises, we can state that it has been taking place to varying degrees since Ukraine's independence and the pro-European course of reforms (e.g. company law, corporate governance, licensing of business activities, etc.).

Significant progress in addressing the shortcomings of legislative (legal) regulation began after the ratification of the EU-Ukraine Association Agreement on 16 September 2014. One of the objectives of this agreement was to create "conditions for strengthening economic and trade relations leading to Ukraine's gradual integration into the EU internal market, including the establishment of a deep and comprehensive free trade area and support for Ukraine's efforts to complete its transformation into a functioning market economy, including through the gradual adaptation of its legislation to the European one" [3]. To this end, it is necessary, among other things, to create legislative conditions for the establishment of subsidiaries, branches and representative offices of EU legal entities that would be no less favorable than for domestic ones. The same applies to ensuring market access through cross-border provision of services, both by Ukraine and the EU, etc.

Thus, the parties recognized the importance of approximating Ukraine's current legislation to EU law and ensuring that Ukraine gradually brings its current laws and future legislation into line with European law. To this end, amendments were made to the Law of Ukraine 'On the National Program of Adaptation of Ukrainian Legislation to the Legislation of the European Union' [4]. The amendments set out a list of acts of Ukrainian and EU legislation in priority areas of adaptation. This list includes legislation on companies, accounting and taxation, intellectual property, labor protection, financial services and the securities market.

For example, Ukraine has adopted legislation to regulate business relations, including amendments to the Commercial Code of Ukraine, the Bankruptcy Code, the Laws of Ukraine 'On Limited Liability Companies and Additional Liability Companies', 'On Joint Stock Companies', 'On Capital Markets and Organized Commodity Markets', etc. At the same time, economic legislation requires further modernization and harmonization to implement the Association Agreement with the EU and to promote capacity building of domestic enterprises. Kvasha S.M., Pavlenko O.M., Vakulenko V.L. point out the importance of further harmonization and improvement of regulatory support in accordance with the requirements of the EU Acquis,

rightly pointing out that it is now important to build a clear strategy for Ukraine's actions in this direction [5].

Harmonization involves, among other things, considering the innovations currently being implemented in the EU. Thus, this year, the EU Council adopted the Corporate Sustainability Due Diligence Directive (CSDDD, 2024/1760), which should become mandatory for large companies (LLCs, JSCs and similar financial organizations) throughout the value chain [6]. Companies, depending on their staff and turnover, will have to fully bring their activities into line with the Directive. Ukrainian companies entering the EU market should already analyze and consider the Directive, gradually adapting to its requirements. This will enhance their ability to attract financial and investment resources, build long-term contractual relationships, and increase brand awareness and competitiveness in the market. At the same time, SMEs should also take this directive into account now, as they will be able to be part of the value chain of large companies only if they meet the requirements. Similarly, today, domestic companies need to consider the provisions of the Sustainable Development Monitoring and Reporting Directive (SCRD, 2022/2464) [7]. Adaptation to the EU requirements in the field of SDGs and ESGs will allow domestic enterprises to obtain a much greater effect from European integration in terms of reproducing their economic potential and gradually increase their potential in the international market in general, since the concept of sustainable development is of a general civilization nature and, accordingly, is gradually being implemented to a greater or lesser extent in the norms of binding or advisory law in post-industrial, emerging and developing countries.

Along with this, sectoral changes in the economic legal field are also becoming important. Firstly, we are talking about agriculture, the processing (food) industry, the energy industry, and trade policy.

We agree with the conclusions of O. Trofimtseva that despite the titanic work done in the field of harmonization of the legal framework of the agro-industrial complex with the EU requirements (including the expansion of bilateral trade opportunities together with additional autonomous preferences in the context of a full-scale invasion), there is still a task to strengthen the human, financial, institutional and analytical support of the processes of bringing the legal framework in line with the EU requirements. This will increase the sustainability and coherence of agricultural policy and related areas [8]. Such an approach will lay the strategic foundations for the reproduction of the economic potential of agricultural and food industry enterprises.

As part of the harmonization of legislation, the implementation of HACCP has also become important. In 2014, our country took steps to harmonize its food safety and quality legislation (the European approach to quality management in this segment was implemented). In the relevant timeframe, all food industry enterprises, regardless of scale, had to implement this system. The advantages in terms of reproduction of their economic potential in this case are as follows [9, p. 47]: consumer loyalty, increased sales and the ability to enter new markets – increased profitability; improvement of business processes, increased staff competence – minimization of defects, reduction of risks and costs

of litigation, increased production capacity; increased investment attractiveness of enterprises, formation of sustainable partnerships. At the same time, the introduction of HACCP also requires an increase in the costs of developing implementation programs, training and increasing staff costs, auditing and taking corrective measures. Nevertheless, the experience of enterprises that have implemented HACCP shows that economic benefits outweigh the costs incurred and create long-term competitive advantages for enterprises.

At the same time, the reproduction of the economic potential of domestic enterprises through the use of European integration opportunities is impossible without considering the key provisions of the EU climate policy and its legal support. First of all, it is about the green course for energy, agriculture and other sectors. The European Climate Law has set new priorities in this area [10]. The development strategy of the Union and its member states should already consider its provisions. Domestic companies should also adapt their activities to changes in climate legislation, regardless of how quickly harmonization takes place at the national level. The Analytical Report 'European Green Deal and Climate Policy of Ukraine' [11] notes that COP 26 identified a number of priority tasks for Ukraine and its business entities to improve the national climate policy. And even despite the full-scale war, COP 29 shows a willingness to move in a certain direction in order to obtain important benefits of reproducing its own economic potential and integrating into the EU market.

From the standpoint of the national economy, adaptation to the EU climate legal framework and the introduction of relevant changes to national legislation creates a number of opportunities, the cumulative effect of which can be considered synergistic. Similarly, at the level of enterprises, the reproduction of potential can thus be enhanced by new opportunities in terms of innovation, energy autonomy, increased demand for products, easier access to the EU market, etc. In particular accelerated and balanced systemic climate solutions can minimize or even prevent the consequences of such risks as [11]: reduction of imports of secondary raw materials, restrictions in permitting procedures for road haulers, stricter requirements for projects applying for investment from EU entities in terms of climate impact and minimization of environmental damage, strengthening of non-tariff barriers to export activities, for example, in terms of food industry standards and compliance with environmental regulations in the implementation of business processes, etc.

In addition, the system of legal support for SMEs should be further improved in terms of legal support for the reproduction of the economic potential of domestic enterprises in the current conditions of European integration, since these are the national economic entities that have suffered significantly in terms of their economic potential and have fewer opportunities to reproduce it in the context of war. Domestic legislation on the development and support of SMEs is moving towards harmonization with European legislation, for example, by considering the 10 key principles of the Small Business Act for Europe, the European Framework of Entrepreneurial Competences, the development of the business environment (infrastructure), etc. This, among other things, is enshrined in the CMU Order 'On Approval of the Action Plan for the Implementation of the Principles of the Small Business Act

for Europe' (2010) [12]. The study 'The European Union Small Business Act: A Different Approach' describes the tools and programs to support and develop SMEs [13].

It is worth noting that at the EU level, the implemented instruments and programs are analyzed and improved on an ongoing basis. This should be considered in the legal framework for SME regulation in Ukraine. Currently, according to the SME Policy Index, Ukraine is strengthening its position in a number of areas, even in the face of a full-scale invasion [14]. This has been facilitated by both legal measures (digitalization, deregulation, export promotion, relocation, financial and investment, information and awareness programs, etc.) and a number of organizational changes in the structure of bodies and institutions responsible for the development and support of entrepreneurship. At the same time, donor programs from the EU as a whole or individual European countries and organizations also made it possible to achieve such results. In order to restore the economic potential of Ukrainian SMEs, it is necessary to expand the horizon of strategy again, including from the perspective of sustainable post-war recovery tools not only for enterprises of strategic importance, but also for supporting entrepreneurship in general. Indeed, experts have already acknowledged, and we can agree, that, among other things, 'the lack of a post-war SME strategy aligned with the EU reconstruction plan and roadmap has led to incomplete policy coverage' [14, p. 48]. Accordingly, the developed roadmap for political reforms - Ukraine in terms of SME support and development [14] should have clear timeframes, responsible persons and realistic target indicators, and be implemented using the practice of public consultations and in line with the EU legal framework. Particular attention should be paid to the educational component in terms of using digital tools to restore the economic potential of SMEs, further development of domestic business software, export strategy, strengthening interaction and dialogue between business and supporting infrastructure, including at the EU level, etc.

Conclusions. Regulatory and legal support is the basis for the functioning and development, the continuous process of reproduction of economic potential in terms of its components at all levels of the economy. The effectiveness of the legal framework for their functioning affects the type of reproduction process, the viability of these components, and the consistent improvement of the organizational and economic support for their activities.

Accordingly, only with further systematic progress in harmonizing the legal framework for functioning and development in line with the requirements of EU membership in terms of issues that form the prerequisites for reproducing the economic potential of enterprises, the latter, in turn, will be able to adapt the internal system of organizational and economic support for this process. This includes adaptation of organizational management structures, harmonization of management systems with European standards, use of the best tools for cooperation development and personnel development programs, use of modern information and analytical tools, inclusion of a range of approaches (loans, grids, venture capital, etc.) in plans for attracting financial and investment resources, modernization of production and, in general, ensuring the implementation of business processes, introduction of

relevant quality, ESG and implementation policies and standards in their activities.

It is important that these processes be systemic, thus providing a unified basis for the reproduction process. At the same time, it is equally important to further improve the legal framework and bring it in line with EU norms in

terms of types of economic activity, scale, and other important business characteristics. This, in turn, will ensure the conditions for balanced and complete coverage of the reproduction process, its expanded, sustainable, inclusive nature at the level of business entities both during the war and after the war reconstruction.

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