Ministry of Education and Science of Ukraine Dnipro State Agrarian and Economic University

ACCOUNTING, FINANCIAL, AND ECONOMIC SUPPORT FOR SUSTAINABLE DEVELOPMENT OF THE AGRICULTURAL SECTOR: THEORETICAL FOUNDATIONS AND PRACTICAL RECOMMENDATIONS

Collective Monograph

DNIPRO 2 0 2 5

UDC 336:338:631:657 O 17

Reviewers:

Svitlana SHULGA – Doctor of Economic Sciences, Professor, Vice-Rector for Scientific and Financial and Economic Work, National Academy of Statistics, Accounting and Auditing (Kyiv) Natalia ZDYRKO – Doctor of Economic Sciences, Professor, Director of the Educational and Scientific Institute of Economics, Vinnytsia National Agrarian University (Vinnytsia) Igor VINICHENKO – Doctor of Economic Sciences, Professor, Head of the Department of Economics, Dnipro State Agrarian and Economic University (Dnipro)

Editors-in-Chief:

Halyna PAVLOVA – Doctor of Economic Sciences, Professor, Dean of the Faculty of Accounting and Finance, Dnipro State Agrarian and Economic University (Dnipro) Natalia VASYLIEVA – Doctor of Economic Sciences, Professor, Deputy Dean for Research, Dnipro State Agrarian and Economic University (Dnipro)

Recommended by the Academic Council of Dnipro State Agrarian and Economic University (protocol № 7 from 24.04.2025).

Authors:

Halyna PAVLOVA, Oleksandr ATAMAS, Oleksandr TKACHENKO, Liudmyla VOLCHANS'KA, Olha HUBARYK, Olena DUBYNA, Olga CHERNETSKA, Serhii YURCHENKO, Mariya BARDADYM, Lesia VASILIEVA, Olga ODNOSHEVNA, Tatiana MACHAK, Alona MINKOVSKA, Tetiana SAVANCHUK, Svitlana KHALATUR, Svitlana KACHULA, Anna SIRKO, Natalia VASYLIEVA, Iuliia MASIUK, Oksana VODOLAZSKA, Oksana HRABCHUK, Ilona SOLODOVNIKOVA

Accounting, financial, and economic support for sustainable development of the agricultural sector: theoretical foundations and practical recommendations: collective monograph / edited by H. Pavlova and N. Vasylieva. Dnipro: Maksymovska Y.A., 2025. 488 p.

ISBN: 978-617-95342-7-0

The monograph is focused on scientific, methodical and practical aspects of accounting, financial, and economic support for the sustainable development of the agricultural sector in Ukraine. The collective monograph was published within the framework of the state budget research topics "Innovative development of accounting, taxation and control in the system of ensuring the economic stability of enterprises" (state registration number 0121U109731), "Financial support for structural modernization and innovative development of agroindustrial production in Ukraine" (state registration number 0124U000027), "Information technologies and mathematical methods for the development of the agricultural sector of the economy" (state registration number 0120U105338).

The monograph is intended for policymakers and stakeholders in agriculture, accountants, banking and finance specialists, agricultural managers, farmers, researchers and postgraduate students in agricultural economics.

ISBN: 978-617-95342-7-0

UDC 336:338:631:657 © Dnipro State Agrarian and Economic University, 2025

CONTENT

PREFACE	5
CHAPTER 1. Accounting and analytical support and financial and economic security in the agricultural sector	9
1.1. Accounting of milk processing processes	9
(Halyna Pavlova)	
1.2. Impact of non-financial reporting on investment attractiveness of	31
enterprises in the agricultural sector (Oleksandr Atamas)	51
1.3. Solvency management in the system of ensuring the financial and	
economic security of an agricultural enterprise	55
(Oleksandr Tkachenko)	55
1.4. Peculiarities of accounting and analysis of economic activities	
of enterprises under martial law	77
(Liudmyla Volchans'ka)	
CHAPTER 2. Accounting and economic aspect of enterprise development	00
strategy	98
2.1. International financial reporting and auditing standards as the basis of trust	
in accounting information in the agricultural Sector	98
(Olha Hubaryk)	
2.2. Improvement of accounting and analytical support of payments with	
consumers in the utility sector	118
(Olena Dubyna)	
2.3. Sustainable development monitoring based on an integrated accounting	
and analytical system	138
(Olga Chernetska)	
2.4. Optimization of the accounting and analytical support system and control	1.00
of the enterprise's accounts receivable $(C = L^{11})^{11} (V = L$	160
(Serhii Yurchenko)	
2.5. Accounting provision for management of sales expenses in accordance	180
with the marketing strategy of the enterprise (Mariva Bardadym)	160
	201
CHAPTER 3. Financial and economic security management	201
3.1. Formation of accounting and analytical support for managing financial and	201
economic security of an agricultural enterprise	201
(Lesia Vasilieva)	
3.2. Formation of financial result and its impact on management income	222
of an enterprise as an element of economic security	LLL
(Olga Odnoshevna)	

3.3. Optimization of the information support system for the financial and economic security of the enterprise	243
(Tatiana Machak)	
3.4. Personnel selection in the context of ensuring financial and economic security of the enterprise <i>(Alona Minkovska)</i>	262
3.5. The essence and organization of the economic security system of an enterprise (<i>Tetiana Savanchuk</i>)	281
CHAPTER 4. Financial and credit support for innovative development of agro-industrial enterprises: modern challenges	303
4.1. Fintech as a driving force for the transformation of traditional banking <i>(Svitlana Khalatur)</i>	303
4.2. Enhancing financial support for Ukraine's agricultural sector: the interplay between state budget funds and commercial bank lending <i>(Svitlana Kachula)</i>	327
4.3. Financial risks of innovative activities in the agro-industrial complex: assessment and mitigation strategies <i>(Anna Sirko)</i>	348
4.4. Contemporary features of agricultural economics modeling (<i>Natalia Vasylieva</i>)	368
CHAPTER 5. Realities and prospects for the development of insurance and the stock market of Ukraine	387
5.1. The role of insurance in investment protection and developing financial markets <i>(Iuliia Masiuk)</i>	387
5.2. The mechanism of effective functioning of stock exchanges under the conditions of uncertainty <i>(Oksana Vodolazska)</i>	407
5.3. Modern trends in the development of the Ukrainian stock market <i>(Oksana Hrabchuk)</i>	429
5.4. The impact of systemic risks on the development of the Ukrainian stock market under conditions of multidimensional uncertainty <i>(Ilona Solodovnikova)</i>	452
CONCLUSIONS	472
REFERENCES	476

3.4. PERSONNEL SELECTION IN THE CONTEXT OF ENSURING FINANCIAL AND ECONOMIC SECURITY OF THE ENTERPRISE

Alona Minkovska,

Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting, Taxation and Management of Financial and Economic Security, Dnipro State Agrarian and Economic University, Dnipro, Ukraine

In today's context of rapid development of digital technologies and increased competitive pressure on the market of special weight, effective management of the personnel potential of the enterprise is gaining. The selection of staff is no longer limited to traditional methods, because the latest technologies-such as artificial intelligence, machine learning, HR analytics and digital platforms-allow you to carry out a deeper and more accurate analysis of candidates. This significantly reduces the risks of hiring unscrupulous or inappropriate persons, which directly affects the financial and economic security of the enterprise. The increasing number of internal threats, leaks of information and economic crimes require new approaches to the formation of a reliable and loyal team. Therefore, the integration of modern HR technologies into the enterprise security system is not only an appropriate but also a strategically necessary condition for its stable development and competitiveness.

In view of the relevance, it is advisable to analyze modern approaches to the selection of personnel, which ensure stable work of the enterprise and minimize management risks (Bila, 2022). In this context, the first importance of the selection and hiring of personnel, which has been transformed under the influence of digital innovations and have become an integral part of the corporate security system, is of paramount importance.

Let's take a closer look at the basic modern tools, methods and platforms used in enterprises for effective employee hiring.

The company HR (the term comes from the English "Human Resource"-"Human Resources") is engaged in the selection of staff, taking into account the long-term prospects of organization development. Sometimes companies resort to the help of headfuners (Head Hunter), which is literally translated as a "head hunter". This is how professional personnel agents who "lure" already working employees from one company to another at its order are called today, offering the best working conditions.

Successful business requires that workers are not only talented in their areas, but are able to work effectively as a team. The search for qualified staff is the first thing to do the head of the new organization. The selection of employees is also relevant for an already current firm, if suddenly stagnation in work or the prospects for expanding the field of activity. Personnel selection is a purposeful process of involving candidates who have the necessary qualities, skills and competencies to meet both current and strategic needs of the organization. In other words, it is a systematic search, evaluation (testing) and hiring persons who are not only able to perform their functions effectively but also motivated to work, share the values of the company and are ready to integrate into its corporate culture. Such candidates claiming a vacant position are called applicants. In order to effectively select staff, enterprises use a position card (job description) - an official document that defines functional responsibilities, the employee's rights and the nature of his interaction with other team members. In the process of searching companies, they often turn to personnel agencies - professional intermediary structures that help to find the necessary specialists, selecting candidates in accordance with the requirements of the employer.

Quality selection of employees: increases the profit of the company; increases productivity; allows the company to develop.

An unprofessional approach to employee hiring threatens to break the timing of the work, the reduction of company income, and business process failures. In the end, you will have to return to the starting point search and spend money and time to select new employees. Systemic errors in the selection process - I have observed it in practice - significantly increase the costs of the company.

As for the types of sources of staff recruitment, they remain: external and internal. In the first case, the frames are selected from the employees of the company itself, in the second - at the expense of external resources. It is clear that internal sources are always limited, and it is impossible to solve with their help personnel problems.

The most common sources of employee hiring are external. They can be divided into 2 subspecies: budget and expensive. Inexpensive sources are, for example, public employment services, contacts with universities and colleges. Expensive sources are professional personnel agencies, media publications. There are also free staff sources-Internet sites that publish vacancies and summary applicants, such as Headhunter, Job, Superjob.

Types of external sources of staff selection:

1. On the recommendation. Involvement of candidates on the recommendations of relatives, friends and acquaintances of the company. The oldest method is quite effective and more suitable for small organizations. Statistics show that in organizations where the number does not exceed 50-60 people, 40% of new employees come to service through dating. This approach has a significant drawback - there is a risk of taking an unqualified specialist.

2. Direct work with potential staff. Working with "independent" candidates - people who are engaged in search of work without contacting special services. Such candidates call themselves to the company, send their resumes and are interested in vacancies. This is usually due to the leading position of the firm in the market. Even if the organization does not need such a specialist at the moment, it should be saved to use if necessary.

3. Advertising in the media. This is the most common way to attract applicants. Ads are given in newspapers, online portals, on television, after which the candidates themselves call or come to the company. There are specialized publications and sites focused on a wide range of professions or individual industries. The use of online resources and publications is the most efficient and popular candidate attraction tool, but in order for the announcement exactly the target, the requirements for applicants and their future job functions should be set out as accurately as possible. 4. Contacts with universities. Many large -scale corporations are focused on attracting graduates of educational institutions that do not have full practice. To this end, employers are conducting measures in profile universities or participating in vacancies fairs. Since professional skills without work experience are difficult to evaluate without work experience, personal characteristics, planning and analysis skills are evaluated.

5. Labor exchanges, state employment centers. The developed state is always interested in raising the level of employment of citizens. To this end, special services are created that have their own databases and work with large companies. The method has a significant disadvantage: not all seekers go to state structures for the unemployed.

6. Personnel agencies. Over the last decades, recruiting has become an actively developing industry.Personnel companies have constantly updated databases and independently search the candidates in accordance with the tasks of the customers. For their work, the firm takes a solid reward - sometimes up to 50% of the annual salary of their employee. There are companies that specialize in the mass selection of staff or, conversely, engage in the "exclusive search" of the selection of executives.

Given the importance of quality recruitment for the efficient functioning of the enterprise, it is relevant to analyze the specific methods used in the modern practice of finding employees. Today, companies have a wide range of tools that allow you to find candidates of the relevant profile promptly and effectively. Key staff search technologies are recruiting, Executive Search, Headhunting, Screening and Preclining, each with its own characteristics, advantages and scopes.

Recruiting is called the method of selecting employees of common professions. Usually these are experts of the so-called "linear level" trading agents, ordinary managers, performers, secretaries. The recruiting itself is to draw up a competent job description and place this description where potential contenders or staff search sites will see it. The emphasis in this case is on people who are in the direct process of finding a job.

Executive Search. Selection of management staff - heads of departments, directors of companies, heads of regional units. This includes the search for rare and unique specialists. Unlike the exclusive search recruiting, active actions from the interested company. Usually, specialized personnel agencies are engaged in this type of recruitment (D'iakiv, 2021).

Headhunting. Literally - "Hunting for Heads". The method of finding or lifting a particular specialist (recognized master in his area) from one firm to another. The technique is based on the prerequisite that higher -level workers do not seek work on their own and sometimes do not even think about changing one. The task of "hunters" - an employee of a personnel agency - to interest the candidate with more favorable conditions or prospects of development from a competing organization.

Screening. Fast selection of candidates on formal grounds. Psychological characteristics, motivation, quality of personality in screening are not taken into account: the main criterion of such search for employees is speed. The timing of screening is several days. The technique is used in the set of secretaries, managers, sales consultants.

Preliminaring. Involvement of candidates for the post of production practice of

young professionals (graduates of profile universities). The choice of a future employee involves the compliance of the applicants with certain psychological and personal qualities. The preliminaring is aimed at the long-term business plan of the company: it is the most promising way to create a strong and productive labor community.Understanding key staff search technologies allows you to put them more effectively in practice depending on the needs and strategy of the enterprise. However, it is equally important to have a clear idea of the process of selection of personnel, which consists of consistent steps - from identifying the need for specialists to final hiring.

That is why it is advisable to consider the process and basic stages of searching for employees of the company that form a structured hiring system and provide a quality result.

The process and stages of searching for employees of the company consist of several stages that you need to go through candidates for a position. At each stage, part of the applicants are eliminated or they give up the job themselves, taking advantage of other proposals or for other reasons.

Starting the search for employees without determining who you want to find is the right way to condemn the selection of staff for failure. A detailed portrait of an ideal candidate for each vacancy is the foundation on which the further success of staff selection technology is based.

Involvement of the relevant vacancies is the formulation of the vacancy. The main task of the announcement is to create the maximum response to a vacancy from candidates.

A good ad is compared to the filter: it attracts the attention of candidates who meet your requirements and is not interested in inappropriate candidates. As a rule, productive people who can bring companies to the greatest benefit it is almost impossible to interest the template ad. Therefore, when teaching our staff technology, we look separately how to make vacancies that will attract the attention of specialists.

The next begins the selection stage. The typical stages can be called:

-Previous conversation. The conversation is conducted by different methods. For some positions, it is advisable that the candidate personally appears to the potential place of work, in other cases, it is enough conversation on the phone with a representative of the personnel service. The main purpose of the previous conversation is to evaluate the level of preparation of the applicant, his communication skills, basic personal qualities. But here it should be remembered that only at the level of visual communication can you get the most accurate idea of the personality of the applicant.

-Interview. An extended interview is carried out directly by a personnel worker. In the course of the conversation, it is important to get detailed information about the candidate and give him the opportunity to learn more about his future official duties and corporate culture of the environment where he or she has to work.

Note that at this stage it is very important to prevent one mistake. It is impossible to attach the importance of personal sympathy for the candidate for the post. A person can like you outside, his behavior and manners are close to you, and you have found common

interests in life. Under the influence of emotions and feelings, you are undoubted that the best candidate is simply not found and he is no one, the best images will "fit" into the team. It is necessary to carry out full testing of a potential employee and if he does not meet the established requirements with important technical moments, then boldly refuse him in employment.

After passing the main stages of search and selection of staff, an interview becomes a key point in deciding on the candidate. It is at this stage that the employer is able not only to check the professional qualities of the applicant, but also to evaluate his motivation, communication skills and corporate culture. There are several types of interviews, each of which has its own goals, format and specificity depending on the position and stage of selection.

There are several types of interviews:

— biographical, during which the past experience of the applicant and various aspects of his professional qualities;

— situational: the applicant proposes to solve practical situations in order to clarify his analytical abilities and other qualities;

structured - the conversation is conducted on a pre -compiled list of points;

— stress - is carried out in order to check the stress resistance of the applicant and his ability to adequately behave in provocative and non -standard situations.

-Professional testing to obtain information about professional skills and abilities of the future employee. The results of the tests will allow to evaluate the current and potential of the candidate, to form an opinion on the style of his work. It is important to ensure that professional testing issues are relevant and comply with the legislation.

-Checking the track list. For a more complete idea of the employee, you should talk to colleagues at the previous place of work. Many people have a bad "professional history", although the reason for the release in the employment is "for their own".

Therefore, if possible, it will be good to negotiate with the direct manager of the applicant, to find out the reasons for the dismissal of the employee from the previous place of work, this will improve the quality of recruitment. It will not be superfluous to get acquainted with the recommendations, characteristics, promotions and other points of the track record.

-A decision. According to the results of the comparison of candidates, the one who best meets professional requirements is determined and fits into the team. When the decision to enroll in the staff is made, the candidate is informed orally or in writing. The applicant should be familiar with the nature of the future activity, informed of the mode of work, vacations, weekends, rules of payroll and bonuses.

-Filling the application form. Candidates who have successfully overcome the first and second level fill in the application, the questionnaire and sign the employment contract. The number of points of the questionnaire should be minimal: important information that finds out the performance of the applicant and its basic qualities. Information is provided concerned with the past work, professional skills, the composition of the candidate's thinking.

The following is an official entry. Usually, this term refers to the first working day of a new employee, during which he is directly acquainted with the order and rules of work and begins his duties.

In order for the newly accepted workers to start benefit from the very beginning of their work in the company, they must be properly adapted. It is possible to expect effective work from a new employee only if he is immediately introduced to the company, its goals and features of work. Managers who miss this stage in the selection and adaptation of staff may lose the found productive workers before the end of the probationary period.

A simplified approach to employment usually involves the placement of a vacancy, the selection of candidates from resumes, interviewing, work invitation. According to Fig. 3.4.1, a thoughtful and more effective approach should include: formation of a portrait of a candidate, drawing up an effective announcement, placement of advertising on popular resources, rapid processing of reviews for vacancy, selection of relevant candidates, interviewing, identifying the degree of productivity, assessing personal qualities, determining the level of motivation (Feshchenko, 2021).

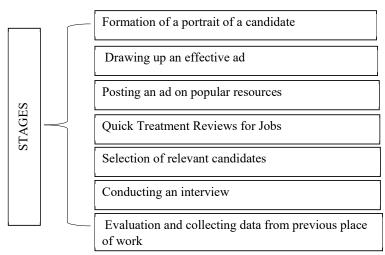


Fig. 3.4.1. Stages of search and selection of candidate

Non -traditional staff selection technologies are increasingly being used to improve the efficiency of the staff selection process, especially for key or creative positions. In today's context of rapid competition for talented specialists of traditional approaches is not enough, so employers turn to innovative, creative and even non -standard methods. Such approaches not only allow you to draw attention to the company, but also allow you to better evaluate the non -obvious qualities of candidates - flexibility of thinking, adaptability, leadership potential, emotional intelligence.

Non -traditional techniques become especially relevant in the dynamic environment, where success often depends on the ability to quickly respond to changes and think outside.

1. Gamification (Gamification) - involves the use of a game mechanic in the process of staff selection: testing, quests, competitions, balloons, awards and more. This allows you to make the process of selection not only interesting, but also effective in terms of detection of non -standard thinking, stress resistance, ability to team work. For example, Google is known to use non-standard logical tasks in the form of online heads that anyone can solve. Successful passing opens access to the next stages of recruitment. Advantages are: identifying hidden talents; minimizing falsification in motivation; Formation of a positive image of the employer.

2. Hacket and case-championships are a format of intensive teamwork for a real time. In the course of such an event, HR analytics and executives can evaluate teamwork, leadership, speed of thinking and creativity. For example, SoftServe conducts annual hackathons where participants create IT products in real time. The best teams receive employment proposals. Advantages are: natural evaluation of Soft Skills; real test of professional skills; The opportunity to see the candidate's thinking style immediately.

3. Social Media Recruiting - the use of platforms such as LinkedIn, Facebook, Instagram, Tiktok, for active search, vacancies and interaction with potential candidates. Employers create content that tells the culture of the company and attracts subscribers. For example, the Ukrainian creative agency Banda posted on Instagram a story with an atypical announcement of searching a copywriter, where it was necessary not only to send a resume, but to tell a story about itself in advertising format. Advantages are: achievement of a wide audience; rapid feedback; Ability to evaluate the candidate's personal brand.

4. Videoresum and video interview - the candidate sends a short video that tells about his experience, skills, motivation and other important aspects. It helps to better evaluate non -verb, language, confidence and creativity. For example, IKEA in its HR campaign has asked candidates to record a video in which they tell you how their experience will help to improve interaction with customers. Advantages are: assessment of communication skills; rapid detection of corporate culture compliance; saving time for primary interviews.

5. Employee Referral 2.0 - Motivation of employees to recommend friends and acquaintances for open vacancies. Bonuses or gifts for successful recommendations are often provided. For example, Grammarly uses an internal program of recommendations with a transparent reward system. Employees receive bonuses if the recommended candidate hires and he / she passes the probationary period.Advantages are: rapid vacancy closure, higher probability of compatibility with a candidate with the team; reducing external search costs.

6. For example, the EPAM IT company conducts a series of meetings with young specialists, where not only tells itself, but also conducts testing skills in the form of practical tasks. Advantages are: reduction of stress for the candidate; building trust in the employer brand; Ability to observe immediately for real -life behavior.

7. Mystery Candidate is a method of checking the atmosphere in the company or evaluating the process of adaptation of employees through integration "undercover". It is also sometimes used for secret monitoring of staff work. For example, the company's HR director enters the department as a "new trainee" to personally check how newcomers are adapting and whether job descriptions are followed. Advantages are: identifying hidden problems in the team; audit of the corporate atmosphere; Honest assessment of the real work environment.

Non -traditional ways of recruiting staff are increasingly integrating into the modern practice of human resources management, responding to dynamic changes in the labor market and increasing requirements for candidates. They allow employers not only to increase the efficiency of hiring, but also to identify the non -standard, flexible and creative abilities of candidates, which are often left out of traditional approaches. Methods based on gamifications, hackathons, social networks, video reserves and internal recommendations, create new opportunities for forming a strong team that shares the values of the company and is capable of rapid adaptation. Non -traditional recruiting also has a positive effect on the image of the employer, increases the loyalty of staff and promotes long -term economic stability of the enterprise. Therefore, the introduction of such approaches is not only relevant, but also strategically appropriate in the context of ensuring the financial and economic security of modern organizations.

In today's competitive market, the success of the company depends not only on external strategies, but also on effective management of internal resources. One of the key factors that determines the loyalty, involvement and productivity of employees is internal staff marketing. It is he who acts as a bridge between the corporate strategy and the motivation of employees (Karpova, 2020).

Internal staff marketing, also known as internal branding or workplace marketing, is a strategic approach to management and communication with employees in the organization. It is focused on attracting, preserving and motivating staff, creating a positive work environment and promoting the satisfaction and involvement of employees in the company's goals and values. The main purpose of internal staff marketing is that employees understand, support and identify with the mission, goals and values of the organization. This is achieved through effective communication, involving employees in decision -making, developing their professional skills, creating educational programs and promoting corporate culture. Internal staff marketing may include the following items:

1. Communication: regular meetings, company news, electronic newsletters, domestic journals, web portals and social media to communicate with employees.

2. Involvement: Creating opportunities for employees to participate in decision making, make their proposals, participate in projects and team tasks.

3. Development: providing employees with opportunities for professional growth, trainings, seminars, mentoring programs and workplace.

4. Recognition: celebration of employees, awards, praise and thanks for success and contribution to the development of the company.

5. Corporate culture: support and dissemination of values, setting clear standards of

behavior, creating a pleasant and open work environment.

6. Rethensn (staff preservation): support for employees, creation of conditions for satisfaction and development, which helps to preserve talented employees in the company.

Effective internal staff marketing helps to increase the devotion and motivation of employees, increases the level of satisfaction in the workplace, improves communication in the organization and helps to achieve business goals.

Internal staff marketing helps to maintain the internal development of the company, reduces staffing and provides greater devotion and productivity of staff. By using these approaches, the company can improve the quality of its services or products, as well as increase customer satisfaction and strengthen its competitive position on the market.

The peculiarity of internal marketing is too high sensitivity to HR trends. The peculiarity of doing business 2025 retains unchanged HR tracts: personalization-about the ability of HRs to take into account the personal needs, capabilities and desires of people in the workplace; speed - to solve the problems of staff as quickly as possible; technologies of automation and increase in productivity; significance of work and social responsibility of business; Positive experience of the employee.

At the same time, you can distinguish the progression of anti-trends: Antiulork and QQ or Quiet Quitting. The essence of "Antiurak-movement" in the desire to reduce the importance of working in human life, so that the work ceases to come to the fore and take away all the time and strength. Quiet Quitting (from the "quiet release") - provides for the fulfillment of their working duties during working hours without additional efforts, detecting enthusiasm or initiative.

But the crisis 2022-2023 caused the emergence of new and restoration of old HR policy. Due to a full-scale war, Ukrainian businesses are forced to be more resourceful in their approaches, including in the HR segment. After all, you need to use resources for full to continue to work, support employees and fight the enemy. Therefore, it is possible that, thanks to the war, international HR trends will take root faster and easier in Ukraine than in other countries. Among the progressive ones, we see:

1. Among the brand new is the expectation of security and funding guarantees. The standard of expectations became weekly wages, free lunches, "anxious suitcases" from employers. The need for safety guarantees has intensified.

2. Renewal of the relevance of trade union organizations, their adaptation to the requirements of time.

3. Drawing attention to specialists whose work is impossible online or remotely.

4. Finding solving problems of burnout, fatigue and improving the productivity of employees.

5. Increasing the use of virtual reality technologies for interviews, meetings, effective remote communications.

6. Transition from a regular employee hiring to a talent search, to finding a specialty but competencies that will close the specific need of the company.

7. Increasing the impact of Agile methodology on HR processes (planning and management methods of projects and processes that allow you to provide high business adaptability).

8. The trend of recruiting staff and the company as a whole to the Eco-Frendley

movement.

In parallel with safety trends and trends of the crisis, influential in 2025 is the development of technologies.

1. Changing requirements for competencies and behaviors and the HR behavior itself, increasing their responsibility for staff, training and achieving strategic goals, increasing HR ethics requirements.

2. Demand for the use of new technologies in HR processes, such as artificial intelligence or Machine Learning.

3. Automation of HR and recruiting processes, gradual transition to effective HRM systems, with a decrease in the number of manual work and mistakes of people. Automation of document verification, summary and interviews of candidates.

4. The growing use of chatbots and virtual assistants in HR

5. Increasing the use of augmented reality and virtual reality technologies in learning and development programs

6. Data Analytics & Metrics to predict HR trands and company needs.

7. The progression of the hybrid and remote mode of operation due to technological changes and expansion of communication channels.

8. Introducing Dei Principles - Creating Inclusive Work space where everyone will feel comfortable, where they will respect personal borders and will encourage career development

9. Increasing the practices of building cards of career growth.

10. Development of new leadership models that emphasize empathy, emotional intelligence and ability to adapt.

11. Building an employer brand in a competitive labor market.

Internal staff marketing, based on key and recent trends, can be supported by various technological tools and platforms to improve communication, cooperation and employees. Here is an example of some technologies that can be used to maintain internal staff marketing:

1. Intranet: Internal Internet portal or corporate site where employees can find information about the company, news, documentation, work resources and more. The intranet may also include blogs and forums to discuss and exchange ideas.

2. E -mail and notification: Using the email to mailing internal news, ads and updates. Notifications and messages are also possible to remind you of important events and tasks.

3. Internal social networks: creation of corporate social networks where employees can communicate, exchange ideas, create communities and recognize each other's achievements.

4. Remote work tools: platforms for video conferencing, working together and sharing documents that facilitate the relationship between employees working with remote location.

5. Knowledge management systems: knowledge storage and exchange systems in the company, including databases, internal wiki, documentation and educational materials.

6. Analytics and reports: Use of analytical tools to track cooperation activity and internal marketing efficiency. This helps to evaluate what initiatives work and where there is space for improvements.

7. Employee Relationship Management Systems (HRM): Modern HRM systems, such as HRIS (SAP, Workday, Oracle) and HR platforms, help to automate many aspects of personnel management, including personnel documents, pay, certification, training and development.

8. Mobile applications: Creating mobile applications that allow employees to access corporate information, communicate and receive updates from anywhere.

9. Evaluation and feedback: Use online systems for conducting employee satisfaction application, survey and feedback system to identify staff needs and opinions.

10. Educational platforms: access to online courses and educational materials that help employees develop their skills and competencies.

The use of these technologies helps to improve cooperation, communication and attracting employees, which is important for maintaining internal staff marketing and improving the productivity and satisfaction of staff. Increasing the productivity and satisfaction of staff is achieved by drawing care cards and bringing them to employees.

Career growth map, also known as a career map or career path, is a tool for planning and developing a career of an employee. This card helps the employee identify her short -term and long -term career goals, determine how to achieve these goals, and identify the necessary skills and resources.

Here are some steps that can be included in the career card of growth:

1. Evaluation of the current state: Consider your current workplace, skills, experience and achievement. Determine where you are on your current career path.

2. Definition of career goals: Set specific, measured and achievable career goals that you are interested in. These goals can be related to raising the position, gaining new skills, changing the industry, etc.

3. Development of skills and competencies: Identify what skills and competencies you need to achieve your goals. Plan training, trainings and other development opportunities.

4. Defining steps on the way to reach goals: Develop a plan of steps you will need to take to get closer to your career purposes. This may include specific steps, such as a certain education, changing work responsibilities, gaining promotion, and more.

5.Definition of resources: Consider what resources you may need to achieve your goals. These can be financial resources, mentories, management support or other resources.

6. Monitoring and evaluation: Constantly track your progress and evaluate whether you reach your goals. If necessary, adjust your career plan.

7. Further development and adaptation: Career goals can change over time, so be prepared to adapt your career card if your goals or circumstances change.

A career growth map helps you structure your plan to achieve career success and ensures clarity and direction in your professional development. It is important to remember that it is a document that you can regularly view and update to meet your current and future targets.

In general, internal staff marketing can be supported by tools and strategies that help attract, motivate and store employees. The main tools of internal staff marketing remain: 1. Internal communications: intro -communication: internal newsletters, emails, internal social networks, etc. that disseminate information and news through the company; Real -time communication: Meeting or video conferencing tools to keep in touch between different departments and management levels.

2. Special programs and initiatives: motivational programs: include bonuses, bonuses, gifts, travel, etc. to stimulate the high result and dedication of employees; Skill development programs: providing employees with opportunities for training and advanced training.

3. Internal branding: Corporate Cultural Code: A document that defines the values, mission and goals of the company and important norms of behavior; International Company: Creating a special Internet page or portal for employees where you can learn more about the company, available resources, career information information, etc.

4. Recognition and awards: recognition systems: implementation of a system where employees can recognize and reward each other for achievements and contributions; Awards ceremonies: organization of regular awards ceremonies and recognition of outstanding achievements of employees.

5. Measures and Communities: Command Construction Measures: Organization of thematic measures that contribute to teams of teams and increase morality; Corporate social networks: establishing an internal online community for the exchange of ideas and experience between employees.

6. Questionnaires and feedback: satisfaction questionnaires: regular questionnaires among employees to assess their situation and opinions on company policy and working conditions; Meetings with management: providing opportunities to communicate employees with the top management of the company.

7. Provision of comfort in the workplace: opportunities for entertainment and rest: recreation areas, fitness centers, kitchen, etc.; Working conditions: providing comfortable conditions in the workplace, including technical and organizational support. These tools can be combined and adapted depending on the needs and specifics of your company. They will help improve the cooperation, motivation and dedication of your staff, which in turn will have a positive impact.

Therefore, internal staff marketing is the foundation of forming a positive image of the employer and creating an attractive internal environment for employees. However, the effective work of staff begins before its appearance in the organization - with a properly constructed process of selection and hiring. That is why the next step is to logically consider the technologies of selection and hiring staff that provide quality staffing in accordance with the strategic needs of the enterprise.

In the modern business environment, especially in the conditions of instability and rapid transformation of the market, companies are increasingly resorting to flexible models of personnel management. One of the most common forms is the loan staff (or staff leasing), which involve the involvement of employees through specialized agencies without formal employment in the organization itself.

In Ukraine, this practice has gained particular popularity in the fields of logistics, retail, seasonal production and service - in particular, in the companies of "Nova Poshta",

"Fozzy Groups", agricultural holdings during the harvest.

Unlike traditional staff selection, borrowing allows you to quickly close vacancies without long -term staffing procedures. For example, in Germany or Poland, such a model is strictly regulated by labor law, while in Ukraine the legal framework is still under formation, which creates both opportunities and risks for both parties - both employers and employees (Shumska, 2022).

Next, let's look at the essence of loan staff, their advantages, disadvantages, implementation mechanisms and prospects for use in the Ukrainian context. Depending on the goals of the company, the nature of the tasks performed and the level of responsibility of third parties, the loan-technology personnel can be implemented in various forms. The most common among them are outsourcing, staff leasing and outstaffing - each with its own characteristics, advantages and scopes.

Outsourcing (from the use of external source / resource) is the transmission of certain types or functions of entrepreneurial activity by another organization (outsourcer), which operates in the required area, on the basis of the contract. The advantage of outsourcing is the use of already accumulated highly professional experience, which is supplemented with the necessary equipment, technologies and tools. The specialization of the outsourcer organization allows to ensure reliable and qualitative performance of the functions transferred to the outsourcing in case of maintaining competitive prices for their services, since the outsourcer constantly invests in the advanced training of staff and providing it with modern equipment, in advanced technology. This allows such an organization to focus on maintaining its competitive advantage in the market where it works. The concept of outsourcing describes different forms of cooperation that can be described by the following terms:

The essence of human resources outsourcing (HR) is to set up those who do not make decisions ("non -basic" executors). Such categories include lower -level administrative staff, service personnel, and some categories of working professions.

Outsourcing of human resources (HR) can be of two types: outsourcing businesses and HR-outsourcing. Business Outsourcing Outsourcing-the organization's organization transfers a separate direction of work, the personnel administration or the process of wage accruing to the external provider.HR-Autsources-transfer to the external management of most of the personnel work: hiring employees; calculation and payment of wages, bonuses and bonuses; development of job descriptions; staff training, etc. It consists in the effective redistribution of labor flows and proposals of favorable decisions of human resources management.

In the scientific literature, the following types of personnel outsourcing services are distinguished: outsourcing staff selection; outsourcing personnel certification and personnel audit; outsourcing in the training system, advanced training and professional retraining; Outsourcing HR administration; outstaffing; staff leasing; outputs and more.

The advantages of outsourcing are: limitation of staffing, saving money for remuneration, creating and maintaining a workplace, continuous work (organization outsourcer works constantly), flexibility in managing human resources, the ability to transfer responsibility for performing certain functions. The disadvantages of outsourcing are: lack of a clear legislative framework, the possibility of loss of control of a certain process, the possibility of disclosure of confidential information, risk of losses in the event of involvement of unfair outsources and unexpected termination of services, complexity in the field of employees' motivation and others.

Therefore, outsourcing is the transmission of certain business functions or processes of a third-party organization that specializes in the performance of this type of activity. It is not just about hiring staff, but delegating a whole turnkey function. Many Ukrainian companies, including IT, logistics and maintenance, are actively using outsourcing. For example, ROZETKA is part of logistics processes - in particular delivery to remote regions - reports to third parties engaged in transportation. This reduces the cost of maintaining a large park of cars and drivers, as well as avoiding seasonal overload. In the IT outsourcing companies such as SoftServe, N-IX, EPAM executes orders for foreign customers, fully providing the project with their own specialists, managers and infrastructure-the client only gets the result.

Personnel lease leasing, or temporary lease staff, is a management technology that allows you to provide business process with the necessary human resources using a thirdparty organization. Staffing is a practice in which the company hires an external supplier (lessor) who provides the necessary workers or specialists to perform certain tasks or projects. The main prerequisite for the emergence and use of staff leasing is the inconsistency of the employees available in the organization. This can be solved by developing programs to change the qualitative and quantitative characteristics of staff in the organization. If, however, the need for a certain amount of work is one -time or seasonal, or the competence of employees does not meet the necessary, and additional training will require a lot of financial resources, then the organization can attract the necessary employees on leasing conditions. Leasing relations in the field of personnel management are referred in the following cases:

1. The need to involve highly qualified specialists whose need is not permanent, and the scope of their activities is accounting, audit, law and other fields of knowledge where there are specialized organizations providing such services.

2. The need to attract a highly qualified specialist whose similar services are not provided on the market by organizations. In this case, you can seek the help of competing organizations and rent such a qualified specialist.

3. The need for temporary involvement of specialists during the vacation period, provided that these specialists in the organization can be replaced by any of the staff.

4. The desire to minimize tax expenditures under the calculation of the payroll fund and simplify the scheme of relationships between the organization and the specialists they are involved.

5. Foreign organizations who want to open representation in Ukraine quickly or domestic organizations that create regional branches can apply to personnel leasing, leasing all the necessary composition of employees.

- Types of staff leasing:

- Staff Leasing - Long -term staff rental (long -term leasing). The employer organization pays only the services of the recruiting agency without linking himself with the employee of legal obligations. The specialist is listed in the staff of the Lizing Organization.

- Temporary staffing- selection of staff for the short period (mostly rule up to 3 months)- short-term leasing. Most often, this service is required during marketing research or small projects. The selection is made by the recruiting agency, and it is responsible for the employee.

- Outsourcing - the purchase of not the work of a certain specialist, but the service that the organization is needed at the moment.

Staffing can be performed by different methods:

1. Direct leasing: in this case, the company enters into a contract with the service provider (lessor), which provides the necessary specialists or labor to perform certain tasks or functions; The lessor assumes responsibility for the hired personnel, his training, teaching and management; The client company is able to concentrate on its main business processes, and the lessor provides workforce.

2. Tempoury Staffing leasing: this method involves the hiring of temporary workers or specialists through the employment or lessor; Temporary workers are provided for a short time, usually to complete a specific task or to fill in vacancies during periods of peak work; This method can be useful when temporary labor is required without long -term liabilities.

3. Project outsourcing: In this case, the lessor provides a set of services to perform a specific project or task from starting to completion; The lessor forms a team of specialists responsible for all stages of the project, including analysis, development, testing and implementation.

Executive Leasing Leasing: This Human Leasing Method is used to rent highly skilled management personnel for a temporary period or to complete a specific task; The lessor provides the company with qualified executives with the necessary experience and competencies to solve specific tasks.

Labor Leasing: This method involves providing a company to a number of routine or physical tasks; The lessor can provide labor for the assembly of goods, processing of data, customer service, etc.

WorkForce Planning Planning: This method is used to plan and optimize the combination of their own employees and leasing staff to ensure best productivity and efficiency.

Methods for leasing staff may vary depending on the needs of the company and the type of tasks to be accomplished. It is important to choose the approach that best meets the specific requirements and business goals of your company. The advantages of leasing staff are to organize the lessee: obtaining qualified staff in the right amount and in a short time, which increases the efficiency of work; responsibility of the agency for its employees (adopted under the leasing system); The organization adheres to its staffing limit, while maintaining or increasing the human resources of the organization; The

organization reduces the time and effort of its employees for personnel management, accounting and tax accounting, providing operating expenses, organization of social security; The organization retains the direct management of the work of employees adopted under the leasing system; The organization is able to stop employment at any time; reducing the cost of compensatory packages (for temporary workers they are either not provided at all or minimal); lack of downtime; If a temporary employee is ill or went on leave, then the agency is obliged to provide a replacement for this period; the ability to invite the employee who liked to the staff of the organization, while avoiding the cost of selecting staff; allows the organization to respond flexibly to seasonal and any other changes in production; The organization is guaranteed the full observance of the current norms of labor and tax legislation of Ukraine. Among the benefits of leasing relationships for workers are:

1) employees keep continuous work experience (the employee is in a permanent staff of the leasing organization);

2) the ability to acquire the necessary experience of performing different tasks and work in different working conditions;

3) the possibility of establishing business contacts with many organizations;

4) the employee does not need to look for work, the agency offers various vacancies;

5) it is possible to develop an individual work schedule;

6) subject to a labor dispute or conflict, everything is set by a leasing organization.

There are also negative moments, shortcomings related to staff leasing.

For the organization - the customer may be the risk of loss of confidential information; inconsistency of the organizational culture of the organization-customer in the event of the wrong choice of the provider of leasing services; The problem of distribution of responsibility between the customer and the provider of leasing services in the field of health care, safety, staff training. For the provider agency, it is negative that, after the expiration of the contract, the agency may not receive an order for specialists of a certain qualification for some time, but it must keep employees in its state with whom indefinite employment contracts are concluded, or dismiss such employees.

Therefore, staff leasing (sometimes called "employees' rent") is a temporary provision of employees by one company to another, with the employee legally remaining in the agency and works for the benefit of another organization. During seasonal work, especially in the agricultural sector, large agricultural holdings such as MHP (Mironovsky Bakery) or Kernel attract workers through staffing agencies. Thousands of workers work on harvesting, sorting and processing products - however, officially employed in agencies, not in the company itself. This allows the employer to rapidly scale the workforce at the time of peak loads, without breaking the labor legislation to reduce the state after the end of the season.

Outstaffing (or outstaffing) is an approach to personnel management in which certain functions or tasks that were previously performed internally within the company are transferred to external suppliers or outsourcing companies. Outstaffing may include elements such as outsourcing, staff leasing or temporary workforce. It is important to distinguish this term from outsourcing, since outsourcing includes the transfer of not only staff but also functional responsibilities.

The main features of outstaffing include:

1. Choosing other labor suppliers: a company can choose external companies or labor suppliers to provide the necessary staff, such as programmers, analysts, data processing specialists and more.

2. Personnel optimization: outstaffing allows companies to focus on their basic competencies and transmit non -training or routine tasks of outsourcing partners.

3. Reduction of costs: Companies can effectively manage costs by adopting staff and functions from external sources. This can reduce salaries, insurance, pension contributions and other expenses related to the maintenance of internal staff.

4. Increased flexibility: outstaffing allows companies to adapt quickly to the variable needs of the business, increasing or decreasing the volume of labor as needed.

5. Reduction of the administrative barrier: the transfer of certain functions or tasks to external execution simplifies administrative personnel management and reduces internal responsibilities.

6. Risk Reduction: Companies can reduce the risks associated with dismissal, hiring and managing their own personnel as some of the responsibilities are transferred to external suppliers.

It is important to keep in mind that outstaffing can be useful for business in certain situations, but also requires proper management and control to ensure the quality and efficiency of work. It is also important to consider which features or tasks are best for outstaffing and whether they are in line with your company's strategy. Outstaffing (or outsourcing) can have numerous benefits for companies that use this management method:

1. Fund saving: outstaffing allows companies to reduce the cost of salaries, insurance, vacations and other overhead costs associated with their own staff. You can only pay for the external supplier for actually done work.

2. Expertise and access to the best talents: outsourcing companies usually specialize in certain industries and have access to highly qualified specialists and experts who may be unattainable to the company's internal staff.

3. Flexibility and speed: outstaffing allows companies to respond quickly to changes in business needs. You can increase or decrease the volume of work depending on seasonality or projects.

4. Specialized resources: Ability to use outsourcing for specialized tasks or projects that require special expertise or equipment that you do not have internal resources.

5. Focusing on the main tasks: outstaffing allows the company to focus on its basic competencies and strategic tasks, translating non -training functions into external suppliers.

6. Risk and responsibility: outsourcing may reduce the risks associated with the dismissal and hiring of staff, as well as responsibility for compliance with labor and tax legislation.

7. Business scaling: Outsourcing allows companies to easily scales their business, including extension to new markets or launching new products.

8. Savings of time: reduction of time needed to search and hire new staff because

outsourcing companies can give you access to finished resources.

9. Productivity Improvement: Outsourcing suppliers usually work to improve processes and use advanced technologies that can improve work productivity.

10. Global access: outstaffing allows access to the global market and international talents, which can be useful for expanding international business.

In addition to these advantages, austofing also includes a number of problematic points. The most common outstaffing problems include:

1. Control and quality of work: Lack of direct control over outsourcing personnel can lead to issues regarding the quality and productivity of workers. It is important to enter into contracts with sufficient detail and provide clear requirements for tasks.

2. Confidentiality and data safety: In the case of transmission of confidential information from outsourcing personnel there is a risk of breaking data security and confidentiality. Data control mechanisms must be installed.

3. Synchronization and coordination: In the case of outstaffing, it is difficult to ensure effective coordination and cooperation between internal and external staff. This can lead to underestimation and delays in tasks.

4. Changes in the outsources staff: If the outsourcing supplier changes his staff or structure, it can affect the stability and quality of services.

5. Supplier dependence: Using outsourcing can be dependent on a particular supplier that becomes risky if the supplier is too limited or is unstable.

6. Cultural differences: If the outsourced staff is based in another country, this can cause problems with cultural differences, language barriers and ways of working.

7. Issues in ethics and responsibility: in some cases, companies may face ethical issues, especially if outsourcing staff works on low payment or in poor working conditions.

8. Other legal issues: outsourcing may require different legal issues, such as intellectual property property, responsibility for mistakes, as well as compliance with the laws and rules of labor and taxation (Zadorozhna, 2023).

For successful implementation of outstaffing, it is important to think about these problems and develop strategies for solving them. Control, communication and clear contracts can help reduce risks and ensure the effective use of outsourcing personnel.

So, outstaffing is the withdrawal of employees for the staff while maintaining their work in the same organization. The employee is formally designed through the intermediary, but continues to perform the task in the customer company. Most commonly used to optimize taxes or simplify administrative accounting. In international companies such as Coca-Cola HBC Ukraine or Metro Cash & Carry, outstaffing is often used to attract trading representatives, merchandisers, logists. This allows companies to avoid inflating the official state and simplifying personnel documentation by focusing on the main business. Also, during the martial law, outstaffing became popular with IT companies who want to hire specialists from different regions without the physical presence of offices, providing flexible administration of contracts through outstaffing agencies.

Thus, borrowing staff-technology is an important component of a modern personnel

management system that allows businesses to adapt to changes in the internal and external environment. In the context of the Ukrainian labor market, which is significantly influenced by economic, political and social factors, the use of flexible forms such as outsourcing, staff leasing and outstaffing has become not simply appropriate, but a strategically important solution for many companies.

Outsourcing allows businesses to focus on their key activities, passing on to the auxiliary functions to external contractors. Staff leasing provides prompt solution to personnel needs, especially in seasonal or short -term loads. Outstaffing, in turn, helps to optimize the cost of keeping staff and simplifies personnel administration, which is especially relevant for companies with branched structure or high staffing.

It is worth noting that although in Ukrainian practice these technologies are already successfully applied in various fields-from the agrarian sector to IT and trade-they still do not have sufficient legal regulation. This creates some risks for both employers and employees, including social guarantees, transparency of employment and the responsibilities of the parties.

At the same time, with the conditions of improvement of the legal framework and the introduction of transparency standards, loan-technology staff has considerable potential for development. They can become an effective tool for shaping a flexible, mobile and competitive model of employment in Ukraine that can respond to time challenges and maintain dynamic business growth.

Therefore, the introduction and competent use of such technologies should be accompanied not only by economic expediency, but also by social responsibility, which will ensure the balance of interests between the employer, the employee and the state.

The analysis of modern technologies for the selection of staff shows that today enterprises are increasingly turning to innovative approaches that combine digital tools (artificial intelligence, automated recruitment systems, large data analytics) with psychometric methods, risk assessment, biographical and financial data. Such methods can significantly increase the accuracy of selection, reduce the likelihood of human factor and identify potential threats in a timely manner.

Particularly important is the introduction of a comprehensive approach, when the selection of personnel is considered not as an isolated function of the HR department, but as part of the overall security system of the enterprise. Cooperation between the Human Resources, Security Service, lawyers and topless provides a multilevel check of candidates, as well as the formation of a reliable personnel reserve. This approach contributes to long -term business stability, reputation and financial stability.

Thus, modern staff selection technologies are not only a tool for closing vacancies, but a powerful mechanism for forming organizational stability and protection against internal threats. In the future, enterprises should focus on the constant updating of methods, advanced training of HR specialists and integration of technologies into a wider context of corporate risk management. Only in the context of the combination of innovation, strategic thinking and ethical responsibility can the selection of staff form the basis not only of effective functioning, but also financial and economic security of the enterprise in the long run.

SCIENTIFIC EDITION

ACCOUNTING, FINANCIAL, AND ECONOMIC SUPPORT FOR SUSTAINABLE DEVELOPMENT OF THE AGRICULTURAL SECTOR: THEORETICAL FOUNDATIONS AND PRACTICAL RECOMMENDATIONS

COLLECTIVE MONOGRAPH In English

Responsible for the issue is Natalia Vasylieva

The materials are printed in the author's edition. The views expressed in the publications are solely the position of the authors. Authors are responsible for the scientific level of publications, the validity of conclusions, the reliability of results, and the presence of plagiarism.

Підписано до друку 30.04.2025 р. Формат 60 х 841/16. Папір офсетний. Друк цифровий. Обл.-вид. арк. 35. Ум.-друк. арк. 35. Тираж 100 прим. Зам. № 95

Видавець ФОП Максимовська Ю. А. Свідоцтво держ. реєстрації серія ДК № 7589 від 07.02.2022

Надруковано у ТОВ "Україна-Принт" Вул. Архитектора Олега Петрова, 25, Дніпро, тел. 067 165 74 75

Автори:

Галина ПАВЛОВА, Олександр АТАМАС, Олександр ТКАЧЕНКО, Людмила ВОЛЧАНСЬКА, Ольга ГУБАРИК, Олена ДУБИНА, Ольга ЧЕРНЕЦЬКА, Сергій ЮРЧЕНКО, Марія БАРДАДИМ, Леся ВАСІЛЬЄВА, Ольга ОДНОШЕВНА, Тетяна МАЧАК, Альона МІНЬКОВСЬКА, Тетяна САВАНЧУК, Світлана ХАЛАТУР, Світлана КАЧУЛА, Анна СІРКО, Наталя ВАСИЛЬЄВА, Юлія МАСЮК, Оксана ВОДОЛАЗСЬКА, Оксана ГРАБЧУК, Ілона СОЛОДОВНИКОВА

О17 Облікове, фінансове та економічне забезпечення сталого розвитку аграрного сектору: теоретичні основи та практичні рекомендації: колективна монографія. Англійською мовою. Дніпро: ФОП Максимовська Ю. А., 2025. 488 с.

ISBN: 978-617-95342-7-0

UDC 336: 338: 631: 657