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Розповсюдження та тиражування без офіційного дозволу
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Сталий розвиток: виклики та загрози в умовах сучасних реалій : матеріали
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У збірнику матеріалів Міжнародної науково-практичної Інтернет-конференції розглянуто теоретичні, методологічні й практичні аспекти, виклики та загрози розвитку суб’єктів господарювання та держави в умовах сучасних реалій.

Досліджено теоретичні та практичні аспекти співпраці влади, менеджменту підприємства та громадських інституцій у контексті цілей сталого розвитку. Визначено проблеми та перспективи стабілізації фінансової системи як умова євроінтеграції України. Висвітлено сучасний стан та перспективи розвитку міжнародної економічної діяльності України. Досліджено особливості бухгалтерського обліку, аудиту, контролю й оподаткування суб’єктів господарювання в умовах сучасних реалій, а також окреслено перспективи соціально-економічного розвитку країни в контексті євроінтеграції.

Збірник розраховано на фахівців із фінансів, економіки та менеджменту, працівників органів державної влади й місцевого самоврядування, науковців, викладачів, аспірантів і студентів.

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*Матеріали друкуються мовою оригіналів.
За виклад, зміст і достовірність матеріалів відповідають автори*

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at preventing the unfolding of this crisis is one of Ukraine's priorities. There are a number of reasons why any national economy needs sustainable development. For Ukraine, which aspires to the EU, the main reason is state security, which ensures not only the growth of the national economy but also the sustainable development of national socio-economic systems. An important stage in sustainable socio-economic development is the strategic planning system, which includes three-level planning and strategies developed at the national, regional and local levels.

Ukraine's European integration process must adapt to the requirements of the EU's environmental and social policies. However, looking at the experience of other post-socialist countries that are already members of the European Union, this is the most difficult task. Ukraine's planned accession to the EU outlines the harmonization of domestic legislation with EU Directives and their full compliance [1]. Russia's military aggression against Ukraine has created many indirect obstacles to the sustainable development of our country, but it has not been able to stop the country's aspirations for European integration. Accordingly, the following SDGs will be of primary importance in the post-war period in Ukraine: 1. Overcoming poverty; 2. Peace, justice and strong institutions; 3. Decent work and economic growth; 4. Industry, innovation and infrastructure. Thus, the study results lead to the following conclusions: sustainable development of Ukraine is a socially oriented process of economic development with economic and social security. Thanks to European integration, Ukraine will be able to change the priorities in state policy, goals and ways to achieve sustainable development.

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CHALLENGES TO UKRAINE'S FOREIGN ECONOMIC ACTIVITY IN THE CONDITIONS OF MARTIAL STATE

The martial law conditions caused by the large-scale aggression against Ukraine have significantly changed the parameters of the state's international economic activity. The destruction of logistics infrastructure, the blockade of ports, restrictions on currency regulation, a reduction in production volumes and an increase in risks for investors have become serious challenges for foreign trade relations. In these conditions, Ukraine has to quickly adapt its foreign economic relations to new realities, in particular through the reorientation of export flows, the intensification of trade with EU countries and the search for new sales markets.

The relevance of studying the challenges of Ukraine's foreign economic activity is due to the need to form effective solutions that can ensure a stable circulation of goods and services, support exports, attract investments and maintain positions in the world market. In the context of the transformation of the global economy and increasing instability, it is important to identify key problems that hinder the development of the foreign economic sphere and determine promising directions for its restoration and modernization in the post-war period.

A key problem and consequence of the war is the destruction of logistics infrastructure and the blockade of seaports. The hostilities led to significant damage to transport infrastructure, in particular seaports, which complicated the export and import of goods. This negatively affected the agricultural sector, which is key to Ukraine's foreign trade. According to the study, the blockade of the Black Sea ports forced Ukraine to reorient its export routes to European markets, which required significant efforts to adapt to new logistical conditions [4].

G.V. Efimova and O.O. Poberezhets [2] also include the decrease in export and import volumes, as well as a change in the structure of foreign economic activity, as problems. Since the beginning of the war, the volume of foreign trade in Ukraine has significantly decreased. This is due to both physical restrictions and a decrease in the production capacities of enterprises. In particular, agricultural exports, which were previously the main source of foreign exchange earnings, have suffered significant losses due to the inability to export products via traditional routes. This creates additional pressure on the country's balance of payments and complicates the financing of imports of critically important goods. The war forced Ukraine to reconsider its priorities in foreign economic policy. In particular, there has been a reorientation towards European markets and a search for new trading partners. This requires adaptation to new standards and requirements, which requires additional resources and time. In addition, changes in the structure of exports and imports affect the domestic market, in particular, prices and availability of goods for the population [2].

In particular, according to the State Statistics Service of Ukraine, the international trade deficit in 2024 amounted to 29.0 billion US dollars. The export-import coverage ratio remained at a low level of 0.59, which indicates a significant imbalance between the volumes of exports and imports [1].

N. Kovalchuk and A. Kalugar [3] also draw attention to problems with currency regulation and financial transactions, as well as a decrease in investment attractiveness. Martial law led to the introduction of restrictions on currency transactions, which complicated settlements with foreign partners. This creates additional risks for enterprises engaged in foreign economic activities and may lead to a loss of trust on the part of international partners. In addition, the instability of the exchange rate complicates the planning and forecasting of financial flows.

Military actions and the associated instability led to the outflow of foreign investment from Ukraine. Investors are wary of investing in a country with a high level of risk, which makes it difficult to finance economic recovery and modernization of production. This creates a vicious circle, where the lack of investment slows down economic growth, and economic stagnation, in turn, reduces investment attractiveness [3].

The above list of problems that Ukraine faces in the field of foreign economic activity under martial law is not exhaustive. The work focused on key challenges that are systemic in nature and have the greatest impact on the state's economy.

At the same time, the complications of foreign economic operations are also dynamic in nature, caused by both internal and external factors. In particular, periodic strikes and border blockades by Polish farmers in 2023-2024 significantly limited the possibilities of Ukrainian exports, especially agricultural products. Similar actions by Polish farmers led to delays in the supply of goods, disruption of contracts and losses for Ukrainian exporters. This once again emphasizes Ukraine's dependence on the stability of the external logistical environment.

Thus, Ukraine's foreign economic activity under martial law faces numerous challenges that require a comprehensive approach and coordinated actions by the state, business and the international community.

Key challenges include: destruction of logistics infrastructure and blockade of ports, reduction in export and import volumes, changes in the structure of foreign economic activity, problems with currency regulation and financial transactions, reduction in investment attractiveness, etc. Martial law conditions do not allow to completely solve all existing problems, but can reduce their negative impact, adapt foreign economic activity to modern challenges.

For this, coordination of business, state authorities and international partners is important. An important task of state policy in this area should be not only to overcome crisis phenomena, but also to create a basis for post-war economic recovery and long-term development of foreign economic activity.

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STABILISATION OF THE FINANCIAL SYSTEM AS A CONDITION FOR UKRAINE'S EUROPEAN INTEGRATION

In recent years, much attention has been paid to the economic recovery of post-war Ukraine. The financial system of Ukraine works to improve the living standards of the population, strengthen the economic independence of the state, develop stable business activities and increase the country's active participation in international financial and trade operations [1]. Due to the armed aggression of the Russian Federation against Ukraine, the financial system is in a difficult situation. According to national and international expert institutions, Ukraine's GDP losses from 2022 because of Russia's military aggression could range from 30% to 50%.

Therefore, we need to think about the future today. One way to overcome dependence on Soviet methods of financial system management is to change the vector of development towards the European Union [2].

In terms of European integration policy, the country's financial system currently does not meet the standards of economically developed EU countries. It cannot effectively ensure the full financial independence of public authorities at various levels. The absence of an effective model of the country's budgetary structure, a system for assessing the financial situation and the quality of financial management all hinder the effective development of the state financial system in the context of Ukraine's European integration course. The introduction of European approaches to financial market regulation will help improve tools for protecting the rights and interests of consumers, including guarantee mechanisms in the non-bank financial services markets, and enhance the stability and reliability of the financial sector. Measures taken by the NBU will also help improve the quality of financial services and the transparency of disclosure of information on product terms and conditions to financial services consumers.