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Шекета Є. Ю.[1], Мацола М. М.[2], Казюка Н. П.[3]

ВПЛИВ ЄВРОІНТЕГРАЦІЙНИХ ПРОЦЕСІВ НА ФОРМУВАННЯ ЕТИЧНИХ ЗАСАД, ДОБРОЧЕСНОСТІ ТА СТАЛОГО РОЗВИТКУ УКРАЇНСЬКОГО БІЗНЕСУ

Карпатський національний університет
імені Василя Стефаника,
Міністерство освіти і науки України,
кафедра менеджменту в інформаційних технологіях,
вул. Шевченка, 57, м. Івано-Франківськ,
76018, Україна,

[1]тел.: +38 (066) 801 04 73,
e-mail: yevheniia.sheketa@cnu.edu.ua,
ORCID: https://orcid.org/0000-0001-7182-9447

[2]тел.: +38 (050) 286 29 26,
e-mail: mykhailo.matsola@cnu.edu.ua,
ORCID: https://orcid.org/0000-0002-5430-1891

[3]тел.: +38 (099) 702 21 30,
e-mail: nataliia.kaziuka@cnu.edu.ua,
ORCID: https://orcid.org/0000-0001-9440-7431

Анотація. У статті досліджено вплив євроінтеграційних процесів на формування етичних засад, доброчесності та забезпечення сталого розвитку українського бізнесу в умовах поглиблення співпраці України з Європейським Союзом. Визначено, що адаптація вітчизняних підприємств до європейських стандартів господарювання передбачає не лише модернізацію виробничих процесів і підвищення конкурентоспроможності продукції, а й суттєву трансформацію корпоративної культури, системи управління та принципів ведення бізнесу. Обґрунтовано, що ключовими чинниками успішної інтеграції українського бізнесу до європейського економічного простору є впровадження принципів корпоративної соціальної відповідальності, дотримання норм ділової етики, забезпечення прозорості діяльності підприємств, розвиток антикорупційних механізмів та утвердження культури доброчесності.

Метою дослідження є обґрунтування ролі євроінтеграційних процесів у формуванні етичних засад функціонування бізнесу та визначення їхнього впливу на забезпечення сталого розвитку українських підприємств. Для досягнення поставленої мети використано комплекс загальнонаукових та спеціальних методів дослідження, зокрема, методи аналізу і синтезу, порівняння, систематизації, узагальнення, логічного моделювання та структурно-функціонального аналізу.

У результаті дослідження встановлено, що європейська інтеграція сприяє поширенню сучасних стандартів корпоративного управління, ESG-принципів (Environmental, Social, Governance), підвищенню рівня соціальної відповідальності підприємств і формуванню нової моделі взаємодії між бізнесом, державою та суспільством. Доведено, що дотримання принципів доброчесності та етичної поведінки є важливими передумовами зміцнення ділової репутації

компаній, залучення інвестицій, розширення доступу до європейських ринків і підвищення рівня довіри з боку зацікавлених сторін.

Наукова новизна дослідження полягає у комплексному обґрунтуванні взаємозв'язку між євроінтеграційними процесами, розвитком культури доброчесності та впровадженням концепції сталого розвитку в діяльність українських підприємств. Практична значущість одержаних результатів полягає в можливості їх використання під час розроблення корпоративних стратегій розвитку, програм забезпечення доброчесності, удосконалення системи управління підприємствами та формування державної політики підтримки сталого розвитку бізнесу відповідно до європейських стандартів.

Ключові слова: євроінтеграційні процеси, сталий розвиток, доброчесність, етика бізнесу, трансформаційні економічні процеси.

Sheketa Ye. Y.[1], Matsola M. M.[2], Kaziuka N. P.[3]

IMPACT OF EUROPEAN INTEGRATION PROCESSES ON THE FORMATION OF ETHICAL PRINCIPLES, INTEGRITY AND SUSTAINABLE DEVELOPMENT OF UKRAINIAN BUSINESS

Vasyl Stefanyk Carpathian National University,
Ministry of Education and Science of Ukraine,
Department of Management in Information Technology,
Shevchenko str., 57, Ivano-Frankivsk,
76018, Ukraine,

[1]tel.: +38 (066) 801 04 73,
e-mail: yevheniia.sheketa@cnu.edu.ua,
ORCID: https://orcid.org/0000-0001-7182-9447

[2]tel.: +38 (050) 286 29 26,
e-mail: mykhailo.matsola@cnu.edu.ua,
ORCID: https://orcid.org/0000-0002-5430-1891

[3]tel.: +38 (099) 702 21 30,
e-mail: nataliia.kaziuka@cnu.edu.ua,
ORCID: https://orcid.org/0000-0001-9440-7431

Abstract. The article examines the impact of European integration processes on the formation of ethical principles, integrity and ensuring sustainable development of Ukrainian business in the context of deepening cooperation between Ukraine and the European Union. It is determined that the adaptation of domestic enterprises to European business standards involves not only the modernization of production processes and increasing the competitiveness of products, but also a significant transformation of corporate culture, management systems and principles of doing business. It is substantiated that the key factors for the successful integration of Ukrainian business into the European economic space are the implementation of the principles of corporate social responsibility, compliance with business ethics, ensuring transparency of enterprise activities, the development of anti-corruption mechanisms and the establishment of a culture of integrity.

The purpose of the study is to substantiate the role of European integration processes in the formation of ethical principles of business functioning and determine their impact on ensuring sustainable development of Ukrainian enterprises. To achieve this goal, a set of general scientific and special research methods was used, in particular the methods of analysis and synthesis, comparison, systematization, generalization, logical modeling and structural-functional analysis.

The study found that European integration contributes to the spread of modern corporate governance standards and ESG principles (Environmental, Social, Governance), increases the level of social responsibility of enterprises, and forms a new model of interaction between business, the state, and society. It is proven that adherence to the principles of integrity and ethical behavior are important prerequisites for strengthening the business reputation of companies, attracting investments, expanding access to European markets and increasing the level of trust from stakeholders.

The scientific novelty of the study lies in the comprehensive substantiation of the relationship between European integration processes, the development of a culture of integrity and the implementation of the concept of sustainable development in the activities of Ukrainian enterprises. The practical significance of the results obtained lies in the possibility of their use in developing corporate development strategies, integrity programs, improving the enterprise management system, and forming a state policy to support sustainable business development in accordance with European standards.

Key words: European integration processes, sustainable development, integrity, business ethics, transformational economic processes.

Introduction. The current stage of development of the Ukrainian economy is characterized by an intensification of European integration processes, which are one of the key factors in the transformation of the national economy and the improvement of the mechanisms governing the operations of business entities. The conditions for deepening economic cooperation between Ukraine and the European Union are shaping new requirements for doing business, encompassing not only issues of economic efficiency but also aspects of ethical conduct, corporate integrity, social responsibility, and ensuring the sustainable development of enterprises.

In today's European economic landscape, business competitiveness is increasingly determined not only by financial performance but also by enterprises' ability to adhere to the principles of transparency, accountability, social responsibility, and environmental safety. In this regard, the implementation of European corporate governance standards, ESG (Environmental, Social, Governance) approaches, anti-corruption practices, and mechanisms to ensure integrity in the operations of Ukrainian enterprises is of great importance.

These issues take on particular relevance in the context of the current full-scale war between Ukraine and the russian federation, as well as during Ukraine's postwar recovery, when attracting international investment, the development of partnerships with European Union countries, and integration into the single European economic space require a higher level of trust in Ukrainian business on the part of international investors, financial institutions, consumers, and other stakeholders. That is why researching the impact of European integration processes on the formation of ethical principles, integrity, and sustainable development in Ukrainian business is relevant from both a scientific and a practical perspective.

Task statement. This study will analyze the impact of European integration processes on the development of ethical principles, integrity, and the promotion of sustainable development in Ukrainian business, as well as identify key areas for domestic enterprises to adapt to modern European standards of business conduct.

The main research methods used in this article include analysis and synthesis, systematization, generalization, comparative analysis, and the structural-functional method.

The issue of establishing ethical principles, integrity, and sustainable development in Ukrainian business in the context of European integration processes is a focus of attention for many scholars. Contemporary research covers issues of corporate ethics, corporate social responsibility, the implementation of principles of environmental, social, and governance (ESG) responsibility, anti-corruption mechanisms, as well as the impact of these factors on the competitiveness of enterprises and their integration into the European economic space.

The theoretical foundations of business ethics and its role in the system of modern economic relations have been explored in the works of K. Orlova and S. Biryuchenko [5], who view business ethics as a distinct field of scientific research and substantiate its importance for ensuring the sustainable operation of enterprises. Issues of professional ethics and its interconnection with the social responsibility of entrepreneurs and managerial staff are highlighted in the work by V. Lypchansky, I. Tsarenko, and N. Pitel [2], which emphasizes the need to integrate ethical principles into the management practices of modern organizations.

O. Budyakova and Yu. Sudya [1] have contributed to research on corporate social responsibility as a component of sustainable development; they examine corporate social responsibility in the context of implementing the concept of sustainable development and ensuring balanced economic growth. Similar approaches are also presented in the study by O. Budko and B. Galatov [6], who justify the use of corporate social responsibility as an important tool for implementing business strategies for enterprise development.

The specifics of the transformation of ethical norms of business conduct in the context of European integration are examined in the works of V. Shevchuk and I. Strilok [3], who emphasize international standards of business conduct and the need for Ukrainian enterprises to adapt to European requirements. A. Semenchenko, O. Semenchenko, and O. Achkasova [4] examine the characteristics of business ethics in the context of integration into the European Union, identifying the main directions for the development of modern corporate culture and mechanisms for increasing trust in business.

A separate area of scientific research is related to the implementation of the principles of environmental, social, and governance (ESG) responsibility. In particular, N. Pavlikha [10] analyzes the specifics of integrating ESG approaches and corporate social responsibility in the context of the circular economy's development, drawing attention to issues of transparency and the assessment of the effectiveness of their implementation. A. Chmut [9] explores the prospects for implementing ESG reporting standards in Ukraine and their role in ensuring sustainable economic recovery, emphasizing the importance of harmonizing national reporting practices with European requirements. V. Valentinov [7] examines the potential of applying stakeholder theory to address key challenges facing modern business and to develop effective institutional governance mechanisms. The work by A. Soulsby, A. Remisova, and T. Steger [8] examines the characteristics of the development of managerial and business ethics in Central and Eastern European countries, which is particularly relevant for Ukraine in the context of its European integration course.

Recent international research is expanding the traditional understanding of business ethics by integrating it with the concepts of corporate social responsibility (CSR), ESG, environmental responsibility, digital transformation, and sustainable development. In particular, Y. Chen and B. Sheehy [11] justify the role of the European CSR model as a component of modern sustainable development policy, while P. Dimitropoulos and K. Koronios [12] emphasize corporate environmental responsibility as a key element of the European Union's regulatory policy. Recent empirical studies also confirm the positive impact of ESG practices, operational transparency, the quality of corporate governance, and digital innovations on business resilience, investment attractiveness, and the achievement of the Sustainable Development Goals [13-16].

For Ukraine, these issues are particularly relevant in the context of European integration. Domestic studies indicate that the adaptation of Ukrainian businesses to European standards involves not only the harmonization of the regulatory framework but also the transformation of corporate culture, the implementation of principles of integrity, corporate social responsibility, ESG approaches, and modern corporate governance mechanisms. It is precisely these factors that determine Ukrainian companies' ability to integrate into the European economic space, build investor confidence, and ensure long-term sustainable development.

Despite the significant number of scholarly works, the comprehensive impact of European integration processes on the formation of ethical principles, integrity, and sustainable development of Ukrainian business as a single, interconnected system remains under-researched.

Results. Ukraine's course toward European integration serves as an important catalyst for structural changes in the national economy and the business environment. The conclusion and implementation of the Association Agreement between Ukraine and the European Union have created the conditions for harmonizing national legislation with European norms and standards, which contributes to improving the quality of corporate governance, enhancing the transparency of business operations, and fostering a favorable investment climate.

One of the key outcomes of European integration has been the spread of integrity principles in economic activity. Integrity in business entails adherence to ethical standards, honesty in relations with partners and consumers, the prevention of corrupt practices, ensuring transparency in management processes, and accountability for decisions made.

In today's environment, European partners are increasingly evaluating companies not only based on economic indicators, but also on their level of social responsibility and adherence to the principles of sustainable development. As a result, Ukrainian companies are compelled to adapt their business models to the new demands of the international market.

Adherence to business ethics encompasses the honest and conscientious fulfillment of laws and obligations to the state: paying taxes, preventing abuses, and complying with the requirements of authorized government agencies; refraining from actions that negatively impact competition by exploiting a dominant market position; taking into account the country's economic, credit, and tax policies; and considering the country's scientific and technological policies, as well as environmental protection requirements [2, p. 54].

Table 1

Main components of the impact of European integration on the formation of ethical principles of Ukrainian business*

Direction of influence	Impact characteristics
Harmonization of legislation	Adaptation of the regulatory framework to EU standards
Corporate integrity	Strengthening anti-corruption mechanisms and transparency
ESG approaches	Implementation of environmental, social and governance standards
Corporate social responsibility	Expanding social programs and community support
Sustainable development	Balance of economic, social and environmental interests
Investment attractiveness	Increasing confidence of international investors

Source: compiled based on [4; 5; 7]

The ESG (Environmental, Social, and Governance) concept has become an important driver of business transformation in Ukraine. Over recent years, it has also emerged as one of the principal frameworks for evaluating corporate performance within the European Union. It involves integrating environmental, social, and governance criteria into a company's strategic management system (Table 1).

The implementation of ESG principles allows companies not only to enhance their competitiveness but also to manage risks more effectively, attract investment, and build a positive image on the international stage. This is particularly important for Ukrainian businesses in the context of post-war reconstruction and integration into European markets.

Corporate social responsibility (CSR) is a key component of ensuring sustainable development. Over the past two decades, CSR has continued to evolve due to the growing importance of social and environmental performance indicators. The European Union has included CSR in its 2030 Agenda for Sustainable Development [1, p. 457]. European practice shows that companies that actively implement the principles of social responsibility demonstrate higher levels of financial stability, enjoy a better reputation, and command greater trust from consumers and partners.

In today's environment, corporate social responsibility encompasses the following areas of activity:

- supporting employees and ensuring decent working conditions;
- protecting the natural environment;
- developing local communities;
- upholding the principles of gender equality;
- ensuring transparency in management;
- supporting educational and social initiatives.

These aspects are of particular importance for Ukrainian companies seeking to integrate into European supply chains and expand their presence in EU markets.

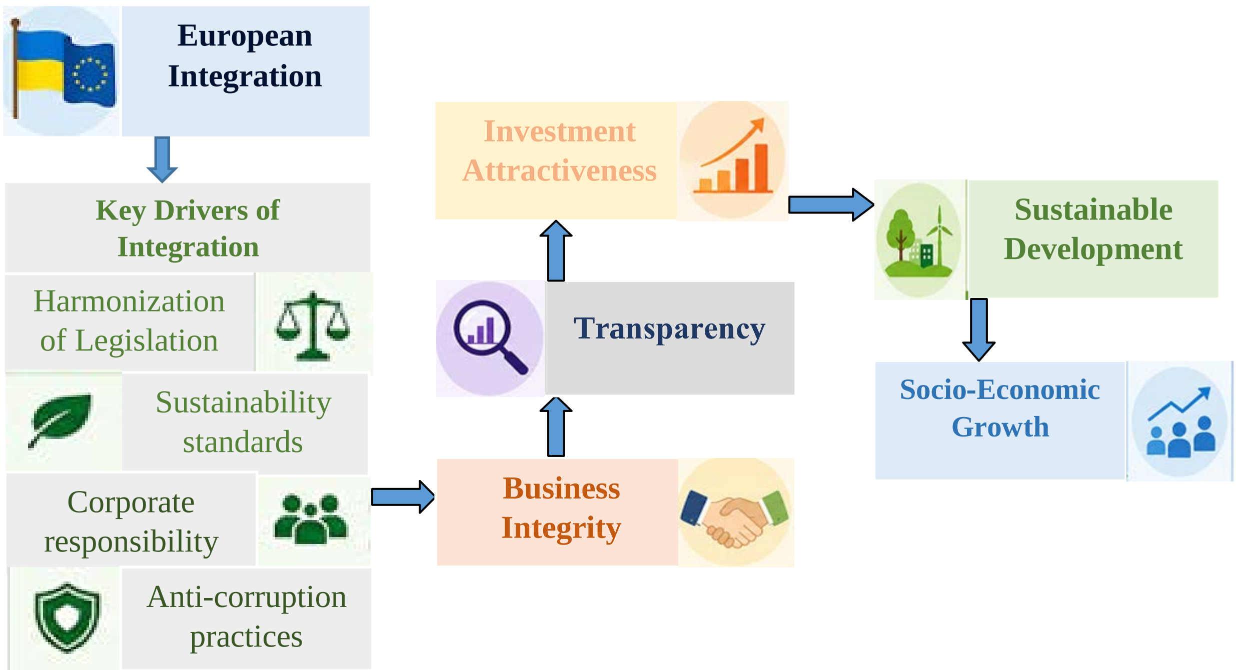

Fig. 1. Conceptual model of the impact of European integration processes on the integrity and sustainable development of Ukrainian business

Source: compiled by the authors based on [9; 10]

Companies that adhere to CSR principles should take the following trends into account in their operations: profit is not the primary goal of business; rather, it is achieved through the production of high-quality, safe, and affordable goods and services while demonstrating the utmost care for society and the environment; implementing CSR through the supply chain and contractors; the development of non-financial reporting; minimizing environmental impact; and applying CSR to benefit employees and protect their rights [6, p. 55].

European integration processes have a comprehensive impact on the transformation of the Ukrainian business environment through interrelated mechanisms of institutional, economic, and value-based changes. In particular, it is important not only to formally align legislation with EU standards but also to bring about a profound change in corporate management culture, manifested in the implementation of the principles of transparency, accountability, and ethical responsibility.

In this context, a new business development model is taking shape (Figure 1), based on the integration of three key components: integrity, ESG principles, and sustainable development. This model involves a shift from a short-term focus on profit to long-term value creation for all stakeholders.

Particular attention needs to be paid to the transformation of the corporate governance system, where independent supervisory boards, anti-corruption compliance programs, internal audits, and non-financial reporting are becoming increasingly important. In European practice, it is precisely these tools that ensure trust in business and its long-term sustainability. A comparative analysis of the data in Table 2 reveals significant differences between European and Ukrainian approaches to establishing ethical foundations, integrity, and sustainable business development.

Table 2

Comparison of European and Ukrainian approaches to ethics, integrity and sustainable business development

Criterion	The European Approach	The Ukrainian Approach (Current Status)
Corporate Ethics	Institutionalized, mandatory	Partially formalized
ESG Standards	Mandatory non-financial reporting	Primarily voluntary implementation
Anti-Corruption Mechanisms	A well-developed compliance system	Piecemeal application
Business Transparency	A high level of transparency	Moderate level
Social Responsibility	A strategic element of the business model	Primarily serves a public relations function
Sustainable Development	Integrated into the strategy	In the early stages of development

Source: compiled based on [3; 8]

In European Union countries, corporate ethics, ESG standards, and anti-corruption mechanisms are institutionalized and form an integral part of the corporate governance system, ensuring a high level of business transparency and accountability. In Ukraine, however, most of these practices are still being actively implemented and adapted to European requirements. In particular, ESG reporting is largely voluntary, anti-corruption mechanisms are applied inconsistently, and corporate social responsibility often serves primarily as a public relations tool. At the same time, the processes of European integration are encouraging Ukrainian businesses to gradually align with European standards, thereby promoting the integration of the principles of integrity, transparency, and sustainable development into strategic business management.

A significant problem is the lack of a system for officially tracking statistics on indicators that characterize the level of development of business ethics and corporate integrity in Ukraine. The State Statistics Service does not regularly collect or publish statistical data on the existence of corporate ethics codes, the functioning of compliance systems, the implementation of anti-corruption programs, the level of adoption of ESG principles, corporate mechanisms for preventing conflicts of interest, or other indicators widely used in international practice to assess business integrity. As a result, it is not possible to conduct a comprehensive economic and statistical analysis of trends in the development of corporate ethics, compare companies with one another, or assess the effectiveness of government policy in this area.

The issue of corporate reporting is no less pressing. For Ukrainian companies, disclosing information about the ethical aspects of their operations is not an established practice. Ukrainian companies, following the example of European companies, should publish non-financial reports or sustainability reports on their official websites that address issues of corporate ethics, compliance, anti-corruption policies, protection of employee rights, engagement with stakeholders, and environmental and social responsibility. This practice is not yet widespread among domestic companies, which significantly limits the transparency of their operations and the ability to independently assess their level of corporate integrity.

The lack of systematic statistical data complicates not only the conduct of scientific research but also the development of effective government policy in the area of responsible business. Without a reliable information base, it is practically impossible to determine the extent to which ethical standards are adopted among Ukrainian enterprises, assess the dynamics of their implementation, identify industry-specific characteristics, or pinpoint the factors hindering the development of corporate integrity.

Given Ukraine’s course toward European integration, the creation of a national system for the statistical monitoring of business ethics and corporate integrity indicators – harmonized with European approaches to non-financial reporting and the assessment of ESG indicators – is of particular importance. Such a system could include information on the existence of corporate ethics codes, compliance programs, anti-corruption policies, whistleblower protection mechanisms, corporate social responsibility practices, environmental management, as well as the level of staff training on ethics and integrity. The creation of an appropriate statistical database will lay the groundwork for an objective assessment of the state of corporate ethics in Ukraine, the development of effective management decisions, and the adaptation of the national corporate governance system to European standards. This will not only help increase the transparency of companies’ operations but will also make it possible to quantitatively assess the relationship between the level of corporate integrity, environmental responsibility, rational use of natural resources, and the achievement of sustainable development goals – one of the key objectives of Ukraine’s current European integration policy.

Conclusions. European integration processes are one of the key factors driving the transformation of the modern Ukrainian business environment, shaping new approaches to corporate governance, business ethics, integrity, and sustainable development. Ukraine’s integration into the European economic space is multifaceted and encompasses not only the adaptation of the regulatory framework to European Union requirements but also significant changes in the value system, management practices, and mechanisms for business interaction with society and the state.

The development of ethical foundations for business activity in the context of European integration is based on the implementation of the principles of transparency, accountability, responsibility, and adherence to high standards of corporate conduct, and the spread of European corporate governance practices helps increase the level of trust in business entities among investors, consumers, employees, and other stakeholders, which is an important prerequisite for ensuring the long-term competitiveness of businesses.

The key mechanisms through which European integration processes influence the development of ethical business include the harmonization of legislation, the implementation of principles of environmental, social, and governance (ESG) responsibility, the development of corporate social responsibility, the strengthening of anti-corruption mechanisms, and the improvement of compliance systems. Their comprehensive application forms the basis of a modern corporate governance model focused on balancing economic, social, and environmental development goals.

Increasing the transparency of business operations, introducing non-financial reporting, and improving corporate governance and risk management mechanisms help build investor confidence and expand access to international financial resources. In turn, this creates additional opportunities for modernizing production, introducing innovations, and enhancing the competitiveness of Ukrainian companies in global markets. This proves once again that there is a direct correlation between the level of business integrity and its investment attractiveness.

A comparison of European and Ukrainian approaches to ethics, integrity, and sustainable business development revealed a positive trend in Ukrainian companies' adaptation to European standards, while also revealing a number of systemic problems related to the insufficient institutionalization of corporate ethics, the fragmented use of anti-corruption mechanisms, the limited adoption of non-financial reporting, and the inadequate integration of sustainable development principles into strategic business management.

Based on the developed conceptual model, it was established that European integration has an indirect impact on ensuring sustainable development through the promotion of business integrity and increased transparency in business operations. A logical chain of transformational changes has been identified: the harmonization of legislation and the implementation of European management standards contribute to strengthening business integrity, which, in turn, ensures increased transparency, enhances the investment attractiveness of enterprises, creates the prerequisites for sustainable development, and achieves positive socioeconomic effects at the macroeconomic level.

The practical significance of the findings lies in the possibility of using the formulated principles to improve government policy in the area of supporting ethical entrepreneurship, develop corporate strategies for sustainable development, implement effective compliance mechanisms, and enhance the quality of corporate governance at Ukrainian enterprises.

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