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Transformation of Financial Accounting, Taxation and Reporting of Agricultural Enterprises in the Context of Digitalization and European Integration

Svitlana Bessonova

Candidate of Economic Sciences, Professor,
Professor of the Department of Finance, Accounting and Banking,
Priazovsky State Technical University, Ukraine
E-mail: bessonovasvitlana71@gmail.com
ORCID: <https://orcid.org/0000-0003-4938-3375>

Victoriia Surhan

Student,
Priazovsky State Technical University, Ukraine
E-mail: surhan.viktoriia@gmail.com
ORCID: <https://orcid.org/0009-0002-5718-5942>

Abstract. *The transformation of financial accounting, taxation and reporting systems of agricultural enterprises has become an important component of the modernization of the agrarian sector in the context of digitalization and European integration. The relevance of the study is determined by the need to adapt the accounting and tax systems of agricultural enterprises to new institutional conditions, technological changes and international reporting standards. Digital transformation significantly affects the organization of accounting processes, the mechanisms of tax administration and the formation of financial reporting, which requires the development of new methodological approaches to managing accounting and analytical information. The purpose of the article is to study the theoretical and methodological foundations of the transformation of financial accounting, taxation and reporting of agricultural enterprises under the influence of digital technologies and European integration processes. The research analyzes the institutional prerequisites for the modernization of accounting systems in the agricultural sector and identifies the key factors that determine the need for the integration of modern digital tools into accounting and reporting practices. The article substantiates that the specificity of agricultural production, including biological assets, seasonality of production cycles and a high level of natural and market risks, determines the need for a flexible and adaptive accounting system capable of providing reliable financial information for managerial decision-making. Particular attention is paid to the role of digital technologies in improving accounting processes, including the use of ERP systems, electronic document management, automated tax reporting and cloud technologies. These tools contribute to increasing the efficiency, transparency and reliability of financial information. The study also examines the impact of European integration processes on the transformation of financial reporting and tax regulation. Harmonization with International Financial Reporting Standards, the strengthening of transparency and audit requirements, and the gradual introduction of ESG and non-financial reporting significantly change the institutional environment of agricultural enterprises. It is concluded that the integration of digital technologies with modern accounting and tax management mechanisms contributes to improving the transparency, efficiency and competitiveness of agricultural enterprises. The implementation of digital accounting systems and the adaptation of financial reporting to international standards create the basis for sustainable development of the agricultural sector and its effective integration into the European economic space.*

Keywords: *financial accounting, agricultural enterprises, digitalization, taxation, financial reporting.*

JEL Classification: *F15, H25, M41, O33, Q14*

Трансформація фінансового обліку, оподаткування та звітності сільськогосподарських підприємств у контексті цифровізації та європейської інтеграції

Бессонова Світлана Іванівна

кандидат економічних наук, професор,
професор кафедри фінансів, обліку та банківської справи,
Приазовський державний технічний університет, Україна
E-mail: bessonovasvitlana71@gmail.com
ORCID: <https://orcid.org/0000-0003-4938-3375>

Сурган Вікторія Вадимівна

студент,
Приазовський державний технічний університет, Україна
E-mail: surhan.viktoriiia@gmail.com
ORCID: <https://orcid.org/0009-0002-5718-5942>

***Анотація.** Трансформація систем фінансового обліку, оподаткування та звітності сільськогосподарських підприємств стала важливою складовою модернізації аграрного сектору в контексті цифровізації та європейської інтеграції. Актуальність дослідження визначається необхідністю адаптації систем обліку та оподаткування сільськогосподарських підприємств до нових інституційних умов, технологічних змін та міжнародних стандартів звітності. Цифрова трансформація суттєво впливає на організацію облікових процесів, механізми податкового адміністрування та формування фінансової звітності, що вимагає розробки нових методологічних підходів до управління обліковою та аналітичною інформацією. Метою статті є вивчення теоретичних та методологічних основ трансформації фінансового обліку, оподаткування та звітності сільськогосподарських підприємств під впливом цифрових технологій та процесів європейської інтеграції. У дослідженні аналізуються інституційні передумови модернізації систем обліку в аграрному секторі та визначаються ключові фактори, що визначають необхідність інтеграції сучасних цифрових інструментів у практику обліку та звітності. У статті обґрунтовано, що специфіка сільськогосподарського виробництва, включаючи біологічні активи, сезонність виробничих циклів та високий рівень природних та ринкових ризиків визначає необхідність гнучкої та адаптивної системи обліку, здатної забезпечувати достовірну фінансову інформацію для прийняття управлінських рішень. Стандарти звітності, посилення вимог до прозорості та аудиту, а також поступове впровадження ESG та нефінансової звітності суттєво змінюють інституційне середовище сільськогосподарських підприємств. Зроблено висновок, що інтеграція цифрових технологій із сучасними механізмами бухгалтерського обліку та управління податками сприяє підвищенню прозорості, ефективності та конкурентоспроможності сільськогосподарських підприємств. Впровадження цифрових систем бухгалтерського обліку та адаптація фінансової звітності до міжнародних стандартів створюють основу для сталого розвитку аграрного сектору та його ефективною інтеграції в європейський економічний простір.*

***Ключові слова:** фінансовий облік, сільськогосподарські підприємства, цифровізація, оподаткування, фінансова звітність.*

1 Introduction

The modern development of the agricultural sector of Ukraine takes place in conditions of deep structural transformations, increased competition in the domestic and foreign markets, as well as adaptation of the national economy to the European economic space. Agricultural enterprises operate in a specific environment characterized by seasonality

of production, dependence on natural and climatic factors, high level of risks and a significant share of state regulation. Under such conditions, the system of financial accounting, taxation and reporting acts not only as a tool for recording economic transactions, but also as an important element of strategic management and ensuring the financial stability of the enterprise.

The transformation of the accounting system is becoming a necessary prerequisite for increasing the transparency of the activities of agricultural enterprises, strengthening their investment attractiveness and integration into international markets. Outdated approaches to accounting and reporting do not fully meet the modern requirements of the digital economy and European standards of financial transparency. This necessitates a comprehensive rethinking of approaches to the organization of financial accounting, tax administration and reporting in the agricultural sector.

Digitalization of the economy significantly changes the mechanisms of functioning of financial systems of enterprises. The introduction of electronic document management, automated accounting systems, ERP platforms and digital tax administration tools contributes to increasing the efficiency, accuracy and analytical capabilities of financial information. For agricultural enterprises, this is especially important given the complexity of accounting for biological assets, future expenses, seasonal fluctuations in income and expenses. In parallel with digital changes, the process of European integration is taking place, which involves harmonizing national legislation with European Union norms, introducing international financial reporting standards, strengthening transparency and audit requirements. This creates new requirements for the structure of financial reporting, the procedure for disclosing information and tax regulation of the activities of agricultural enterprises. Thus, digitalization and European integration are key drivers of the transformation of the financial system of agricultural business.

The purpose of the article is to provide theoretical justification and develop practical recommendations for the transformation of financial accounting, taxation and reporting of agricultural enterprises in the context of digitalization and European integration processes. To achieve this goal, the following tasks are envisaged: to investigate the theoretical foundations of the functioning of the financial accounting system in the agricultural sector, to analyze the impact of digital technologies on the organization of accounting and tax administration; to identify key areas of harmonization of financial reporting with European standards; to assess the problems and risks of the transformation of the accounting system of agricultural enterprises; to develop practical recommendations for improving financial accounting, taxation and reporting in the context of digital transformation.

2 Theoretical and methodological principles of the transformation of financial accounting in the agricultural sector

Financial accounting in agricultural enterprises was formed under the influence of general economic transformations, changes in the institutional environment and the specifics of agricultural production as a special sphere of management. Its essence lies in the systematic reflection of business transactions, the formation of reliable financial information about the state of assets, liabilities, income and expenses of the enterprise, as well as in providing reporting users with relevant data for making economic decisions. However, in the agricultural sector this function acquires an expanded meaning, since financial information performs not only a control and informational, but also an analytical, prognostic and regulatory role. With the development of market relations, a paradigm shift has occurred: the priority has become the formation of transparent, objective and comparable financial information for investors, creditors and counterparties. Therefore, the transformation of financial accounting in the agricultural sector is a consequence of a change in the economic model, institutional rules and requirements for the quality of financial information.

Biological assets occupy a special place in the financial accounting system of agricultural enterprises. Their economic nature differs from traditional material resources, since they are capable of self-reproduction, change in physical and qualitative characteristics and generate future economic benefits as a result of biological transformations. Accounting for biological assets involves the use of special valuation methods, in particular at fair value taking into account sales costs, which requires a developed system of market information and professional judgment of the accountant. Incorrect valuation of such assets can cause distortion of financial results, which, in turn, affects tax obligations and investment attractiveness of the enterprise.

The seasonality of agricultural production forms a specific dynamic of costs and revenues, which complicates the process of ensuring the principle of accrual and compliance of revenues and expenses. A significant part of the costs is incurred long before the products are received, and the formation of the financial result is cyclical. This requires the use of mechanisms for distributing costs between periods, accounting for work in progress and creating reserves for possible losses. At the same time, agricultural activity is characterized by an increased level of risks - production, market, financial and institutional [5]. Climatic fluctuations, changes

in the situation of agricultural markets, currency risks, and transformation of state agricultural policy directly affect the financial results of enterprises, which necessitates the formation of a flexible and adaptive financial accounting system.

The institutional context of the functioning of agricultural enterprises is determined by a combination of national regulatory regulations, international standards and state agrarian policy. In Ukraine, the accounting system is regulated by the Law of Ukraine «On Accounting and Financial Reporting in Ukraine», national accounting regulations (standards) and, for certain categories of enterprises, international financial reporting standards. In the field of agriculture, standards that regulate the accounting of biological assets, production costs and the formation of financial results play an important role. The regulatory environment is constantly transforming under the influence of European integration processes, which involves harmonizing financial reporting rules with the requirements of the European Union and increasing the transparency of the activities of business entities.

The causal relationship between changes in regulatory regulations and the transformation of financial accounting is manifested in the need to adapt asset valuation methods, the procedure for disclosing information and the structure of financial reporting. The introduction of fair value principles, increased requirements for risk disclosure and the expansion of the volume of non-financial information change the traditional accounting model, focused only on recording business transactions. As a result, financial accounting of agricultural enterprises is gradually transforming into an integrated information system that ensures strategic management, tax planning and compliance with international standards. Thus, the transformation of financial accounting in the agricultural sector is a natural consequence of the combination of internal production features and external institutional changes [1]. The specificity of biological assets, seasonality, increased risk and regulatory evolution form a set of prerequisites for the modernization of the accounting system. In modern conditions, this transformation is taking place under the influence of digitalization and European integration, which necessitates the revision of methodological approaches to the assessment, reflection and disclosure of financial information in agricultural business.

Digitalization of accounting is a natural stage in the development of enterprise management information systems, which is due to the growth of data volumes, increased requirements for the speed of information processing and increased regulatory control [3]. In the agricultural sector, the

implementation of digital technologies is gaining particular importance, since the complexity of production processes, the presence of biological assets and the seasonal nature of activities create the need for flexible, integrated and highly accurate accounting solutions. Digitalization transforms not only the technical aspects of accounting, but also methodological approaches to the formation of financial information, creating a new quality of management and reporting processes. The key tool of digital transformation is the implementation of ERP systems that ensure the integration of financial, production, warehouse and management accounting in a single information environment [8].

Tax reporting automation is a logical continuation of digital transformation. The use of specialized software products allows you to generate tax returns based on financial accounting data, ensuring their consistency and reducing the risk of errors. The operating conditions of agricultural enterprises, which often use special tax regimes or state support programs, require high accuracy of calculations and timely submission of reports [9]. Automated systems provide control over changes in tax legislation and prompt adaptation to new requirements, which reduces regulatory risks and increases financial discipline. Thus, the digitalization of accounting in the agricultural sector is a systemic process that covers technological, organizational and methodological aspects. Its impact is manifested in increasing the transparency of financial flows, reducing information risks and integrating the enterprise into the digital space of the economy [7].

Ukraine's European integration course entails the gradual harmonization of the national accounting and financial reporting system with the regulatory framework of the European Union. For the agricultural sector, which is actively integrating into international supply chains and attracting foreign investment, compliance with European standards is becoming a necessary condition for competitiveness [10]. In this context, the transformation of financial reporting has both a regulatory and economic dimension. Harmonization with international financial reporting standards involves the implementation of the principles of transparency, fair value, materiality and full disclosure. For agricultural enterprises, standards regulating the accounting of biological assets, financial instruments and income are of particular importance. The transition to international approaches ensures the comparability of financial information at the global level, but at the same time requires significant organizational and methodological changes, including personnel training, software modernization and adaptation of internal regulations. The causal relationship between

the harmonization of standards and the growth of investment attractiveness is manifested in the increase in trust from international partners and financial institutions. Thus, European integration requirements for the financial reporting of agricultural enterprises form a comprehensive model of the transformation of the accounting system, combining regulatory harmonization, increased transparency and the implementation of the principles of sustainable development. Combined with digitalization, these processes define a new paradigm for the functioning of financial accounting in the agricultural sector, focused on openness, responsibility, and strategic efficiency.

3 Transformation of the taxation system for agricultural enterprises

The system of taxation of agricultural enterprises in Ukraine is formed taking into account the specifics of agricultural production, its socio-economic significance and the need for state support for the industry. It combines general tax mechanisms with elements of a special regime aimed at ensuring the financial stability of agricultural producers. The causal relationship between the seasonality of production, high risks and the need for tax incentives determines the special nature of the tax burden in this area. The key element of the special regime is a single tax of group IV, which is applied by agricultural producers subject to compliance with the established criteria for the share of agricultural production in the total volume of income. A feature of this regime is the calculation of tax liabilities depending on the area and the normative monetary valuation of land plots, and not on the financial result of the activity. This approach ensures the predictability of the tax burden, but at the same time reduces the stimulating role of the tax in increasing the efficiency of resource use. In theoretical terms, this reflects a compromise between the fiscal function of taxes and the function of supporting the industry [11].

Value added tax in agriculture also has specific aspects. Historically, agricultural enterprises used special VAT accumulation regimes, which allowed directing part of tax revenues to the development of production [6]. After the reform of the VAT system, agricultural enterprises operate within the general regime, but separate mechanisms of budget reimbursement and state support remain. The peculiarities of VAT accounting in the agricultural sector are associated with long production cycles, the need to confirm tax credit and a significant share of export transactions. Therefore, the efficiency of VAT administration directly affects the liquidity of enterprises and their financial stability.

Tax incentives and state support are important tools of agrarian policy. They are implemented through mechanisms of partial compensation of costs, grants, subsidies and preferential lending. On the one hand, such measures contribute to the development of production and modernization of the industry; on the other hand, they form the dependence of enterprises on budget resources and increase the requirements for transparency in the use of funds. The institutional effectiveness of tax incentives is determined by their consistency with the long-term goals of structural modernization of the agricultural sector. That is why the system of taxation of agricultural enterprises in Ukraine is multi-level and functionally oriented to combining the fiscal interests of the state and support for a strategically important industry, and its transformation is taking place under the influence of digitalization and European integration processes, which necessitates the need to increase the transparency and efficiency of tax administration.

In the agricultural sector, where a significant volume of transactions is related to land, logistics and export of products, digital administration tools are gaining particular importance. The taxpayer's electronic account has become a basic tool for interaction between enterprises and regulatory authorities [2]. It provides electronic reporting, access to information on the status of budget settlements, registration of tax invoices and receipt of individual consultations. The causal effect of digital communication is to reduce time costs, increase the efficiency of information exchange and reduce corruption risks [4]. Automated VAT monitoring is an important element of a modern tax control system. It involves electronic verification of tax invoices according to defined risk criteria and the possibility of stopping them in case of detection of potential violations. The effectiveness of this mechanism depends on the transparency of monitoring algorithms and the possibility of prompt appeal of decisions. Therefore, digital mechanisms of tax administration increase the efficiency of the fiscal system, but at the same time require a high level of information security and clear procedures for protecting taxpayers' rights.

The European integration vector of Ukraine's development involves harmonizing tax policy with the principles and norms of the European Union. For the agricultural sector, this means the need to coordinate state support mechanisms with the rules of competition, transparency and non-discrimination. Tax harmonization involves adapting national legislation to EU directives in the field of indirect taxes, in particular VAT, as well as strengthening the coordination of tax policy with European

partners. In a causal dimension, this contributes to the simplification of foreign economic operations, the reduction of trade barriers and the integration of agricultural enterprises into the common market. An important direction is the implementation of transfer pricing rules aimed at preventing the withdrawal of profits through transactions with related parties. For large agricultural holdings that carry out export operations and are part of international groups of companies, control over transfer prices is a key element of tax transparency. Compliance with the arm's length principle ensures a fair distribution of tax revenues and minimizes the risks of international tax disputes.

Control over the transparency of financial flows is also strengthened through mechanisms for exchanging tax information, disclosing the ownership structure and combating aggressive tax planning. For agricultural enterprises, this means the need to increase the level of internal control, documenting transactions and complying with international financial reporting standards. Thus, the adaptation of tax policy to EU standards is a complex multi-level process that combines regulatory changes, institutional modernization and improving the culture of tax discipline. Combined with digitalization, this process forms a new model of the tax environment of agricultural enterprises, focused on transparency, responsibility and competitiveness in the European economic space.

4 Modernization of financial reporting in the context of digitalization

Digitalization of economic processes entails a radical transformation of approaches to the formation, presentation and use of financial reporting of agricultural enterprises. If the traditional reporting model was focused mainly on the retrospective reflection of business transactions, then the modern digital paradigm involves the formation of an integrated information system capable of ensuring efficiency, analytics and transparency of financial data. In this context, the modernization of financial reporting is not only a technological update, but also an institutional change aimed at improving the quality of financial information and its compliance with international standards.

For agricultural enterprises, automation is of particular importance due to the complexity of the cost structure, the presence of biological assets and the seasonal nature of income. Integrated accounting systems ensure the correct reflection of operations for growing products, processing and sales, as well as the formation of reporting taking into account the specifics of industry standards.

At the same time, automated mechanisms allow for the prompt adaptation of financial reporting to changes in regulatory regulations, which is important in the context of constant updating of legislation. A separate aspect is the implementation of electronic reporting formats compatible with international standards for digital data exchange. This ensures the integration of the enterprise into national and international information systems, increases the comparability of indicators and simplifies audit and financial analysis procedures.

Integration allows to ensure the consistency of financial reporting indicators with the data of operational analysis of costs, income and profitability of individual types of products. For agricultural enterprises, this is especially relevant, since the efficiency of activity largely depends on the accuracy of calculating the cost of crops, livestock productivity and land bank management. The causal effect of integration is manifested in improving the quality of strategic planning, the validity of investment decisions and the ability to model financial results in different scenarios. In addition, the combination of management and financial accounting creates the prerequisites for the formation of extended reporting, covering both financial and non-financial indicators. This approach meets modern requirements for transparency and sustainable development, as it allows reflecting the comprehensive efficiency of the enterprise.

Increasing the transparency of financial reporting is a key task of its modernization in the context of digitalization. The availability of information in electronic format, standardization of procedures for its submission and the possibility of automated verification contribute to the formation of trust on the part of investors, creditors and government agencies. In the agricultural sector, which is actively integrating into international markets, the transparency of financial information is a prerequisite for attracting foreign capital and participating in global supply chains. Digital control is also implemented through mechanisms of state monitoring, electronic data exchange and automatic comparison of indicators of various information systems. In the cause-and-effect dimension, this contributes to the reduction of shadow transactions, increased tax discipline and the formation of a more transparent economic environment. Therefore, the modernization of financial reporting of agricultural enterprises in the context of digitalization is a complex process that includes the automation of report generation, the integration of various accounting subsystems and the implementation of modern transparency and

control mechanisms. Combined with European integration requirements, these changes form a new model of financial reporting focused on efficiency, reliability, and strategic relevance of information.

5 Conclusions

The current stage of development of the agricultural sector of Ukraine is characterized by deep structural changes that occur under the influence of digitalization of the economy and gradual integration into the European economic space. Under these conditions, the system of financial accounting, taxation and reporting of agricultural enterprises is undergoing significant transformations, which are associated not only with the technological update of accounting processes, but also with the formation of new approaches to financial information management. The digital transformation of the economy is gradually changing the traditional model of accounting. The use of integrated information systems, electronic document management, automated mechanisms of tax administration and cloud technologies forms a new quality of financial information, characterized by increased efficiency, reliability and analytical value. As a result, financial accounting ceases to perform exclusively a registration function and is increasingly integrated into the strategic management system of the enterprise, providing

information support for making management decisions. Transformational processes are also taking place in the taxation system of agricultural enterprises. The combination of special tax regimes with modern digital administration tools contributes to increasing the transparency of financial flows and strengthening tax discipline.

At the same time, the development of electronic services for interaction between taxpayers and regulatory authorities is gradually changing the nature of tax control, orienting it towards the use of analytical and risk-based approaches. Such a model of tax administration creates the prerequisites for a more effective combination of the fiscal interests of the state and the economic interests of agrarian business. European integration processes significantly affect the content and structure of financial reporting of agricultural enterprises. Harmonization of the national accounting system with international standards, strengthening the role of audit, expanding requirements for information disclosure and the spread of non-financial reporting practices form a new model of corporate transparency. In these conditions, financial reporting is gradually turning into a comprehensive tool for communication between an enterprise and stakeholders, reflecting not only financial performance, but also environmental, social and managerial aspects of business operations.

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