

development of innovative thinking, the encouragement of employee creativity, and open communication. The introduction of modern management methods — such as agile management, design thinking, and knowledge management — allows enterprises to adapt rapidly to market transformations and gain competitive advantages.

The combination of these directions forms a unified integrated management system that ensures a balance between strategic goals and operational objectives, allows enterprises to respond flexibly to environmental challenges, reduce risks, increase resource efficiency, and guarantee sustainable business growth in the long term.

Therefore, integrated management potential is a fundamental element of sustainable enterprise development under modern conditions. Its formation requires the implementation of a systemic management approach focused on innovation, digital solutions, and human capital development. Successful integration of management processes enables enterprises not only to overcome crises but also to ensure strategic growth, competitiveness, and corporate social responsibility.

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FINANCIAL AND LOGISTIC CHALLENGES OF AGRICULTURAL COMMODITY TRADE IN THE FACE OF A MILITARY CONFLICTS

Rekachynskyi Denys

CFO/Development manager

Global Commodities Swiss SA, Switzerland

World trade in agricultural commodities is influenced by military conflicts that transform traditional routes and risk structures. Such groups of goods as grain, oilseeds, fertilizers, and food products are becoming especially vulnerable as they are the basis of food security for many countries. Ukraine, which historically held a leading position among the world's exporters of agricultural products, found itself at the core of these changes as an entity forced to adapt to extreme conditions. Armed aggression against the Ukrainian state has imposed a significant burden on agriculture: from the destruction of infrastructure (elevators, warehouses, roads, port facilities) to complications in the

financial provision of producers, export and logistics activities. Companies have to balance security, budget constraints, and the requirements of the international market. For example, Ukraine exported about 95% of its grain through the Black Sea before the war, but the blockade of ports significantly reduced this channel of export flows and forced more active use of railway, road, and river routes [1].

Financial and logistical challenges in the field of agricultural commodity trade become systemic during armed conflicts. They cover the entire chain – from production and financing to transportation, insurance and sale of products on foreign markets. On the one hand, financial risks are associated with the instability of the foreign exchange market, limited access to credit resources, increased cost of products, and the complexity of insurance of trade transactions. On the other hand, logistical problems are caused by the blockade of ports, the destruction of transport infrastructure, decreasing capacity of railways and roads, as well as increasing transportation tariffs. The combination of these factors determines the decreasing efficiency of foreign agricultural trade (Table 1).

Table 1. Main financial and logistical challenges of agricultural commodity trade in the face of military conflicts

Challenge Category	Problem Content	Manifestations and consequences for Ukraine
Financial Challenges	Limited access to international financial markets and banking instruments	Reduced opportunities for lending to agricultural production; delays in settlements with foreign partners
	Increasing cost of insurance and hedging of trade transactions	Increased risk of non-fulfilment of contracts, reduced export volumes
	Currency fluctuations and devaluation risks	Instability of export revenues, reduced profitability of agricultural enterprises
	Investment uncertainty in the sector	Outflow of foreign capital, reduction of modernization projects
Logistical Challenges	Destruction of transport and port infrastructure	Reduced volume of sea transportation, increased load on railways and motor transport
	Blocking of traditional export routes	Need to find alternative corridors through the EU, increased logistics costs
	Increasing transportation tariffs and insurance premiums	Increased transportation tariffs and insurance premiums
	Shortage of containers, wagons, transshipment capacities	Shortage of containers, wagons, transshipment capacities

Source: developed by the author based on [2]

The combination of financial and logistical challenges is shaping a new architecture of risks in global trade in agricultural products. These risks have not only an economic but also a geopolitical dimension for Ukraine. Restrictions on access to the Black Sea port infrastructure, exchange rate fluctuations, and reduced working capital lead to the loss of price advantages in key export markets – primarily in the Middle East, North Africa, and Asia. In contrast, the restructuring of logistics routes through the Danube, the Baltic and railway crossings with the EU has led to a redistribution of cargo flows and stimulated the development of new transit solutions, having significantly increased the cost of transportation.

In financial terms, the agricultural sector faces rising costs of capital, reduced liquidity, and the risk of default. According to the World Bank, the cost of logistics operations in countries in armed conflict increases by an average of 35–50%, while insurance premiums increase by 2–3 times [3]. This means that even with high prices for agricultural commodities, the profitability of Ukrainian exports remains low because of excessive transaction costs. In response to these challenges, international financial institutions, such as the World Bank, the European Bank for Reconstruction and Development (EBRD), the Food and Agriculture Organization of the United Nations (FAO), and the United Nations World Food Programme (WFP), have intensified their activities. The World Bank, in particular, is implementing a \$30 milliard programme to respond to the food crisis, including resources from the IDA20 crisis response window. These organizations provide financial and technical support to countries affected by food supply disruptions, helping to restore stability in regional agricultural systems. Furthermore, new regional logistics alliances and strategic partnerships have been initiated to stabilize exports and ensure food security. For example, the Grain from Ukraine initiative aims to provide humanitarian assistance to countries in Africa and the Middle East affected by Ukrainian grain supply disruptions [4]. These alliances allow for the creation of alternative logistics routes and ensure uninterrupted food supplies to the most vulnerable regions.

In the face of military conflicts, traditional mechanisms for trading agricultural commodities become ineffective, which requires the introduction of innovative approaches to stabilize exports, reduce transaction costs, and manage risks. One of the key tools was the implementation of the concept of “grain solidarity routes” through the countries of the European Union. These routes allow for uninterrupted transit of Ukrainian grain and oilseeds through alternative corridors, minimizing the risks of blockade of Black Sea ports and reducing delivery time to foreign markets. Modern digital platforms play an important role in monitoring supply chains and managing logistics risks. The use of blockchain technologies, the Internet of Things (IoT) and GPS monitoring systems enable tracking cargo movements in real time, optimizing routes, predicting delays, and increasing the transparency of logistics operations. Such digital solutions also help to reduce the risks of product spoilage, especially grain and oilseeds, during transportation and temporary storage.

In the financial sphere, insurance instruments and derivatives that allow hedging the risks of price fluctuations on international markets are relevant. Futures contracts, options, and cargo insurance “war risk” provide companies with the opportunity to minimize financial losses in the event of price instability or force majeure events, increasing the predictability of income and simplifying access to credit resources. Another innovative approach is the use of cluster logistics models, which involve the unification of small and medium-sized agricultural producers into joint cooperatives for centralized collection, storage, and export of products. Such a model increases the efficiency of logistics, reducing transportation costs, creating more powerful parties for the international market and simplifying the process of accessing insurance and financing. The comprehensive implementation of these innovative solutions creates a synergistic effect: at the same time, logistics costs are reduced, the transparency of

supply chains is increased, financial risk is reduced, and the Ukrainian agricultural sector is able to maintain competitiveness on international markets even in wartime.

The sustainability of agricultural commodity trade in the face of military conflicts is possible only provided a comprehensive approach that combines financial support, institutional flexibility, and active international cooperation. The experience of Ukraine demonstrates that even leading exporters with significant production potential cannot ensure the stability of supplies without proper financial and logistical support. In this regard, the creation of mechanisms for state guaranteeing logistical risks and stimulating exporters is an important direction. They reduce transaction costs, increasing the liquidity of agricultural enterprises and ensuring uninterrupted access to external markets. Particular attention should be paid to the development of infrastructure autonomy. This involves the creation of internal transshipment capacities, dry ports, and multimodal logistics hubs that are capable of receiving, storing and transporting agricultural commodities even in the event of blockade of seaports. Modernizing domestic logistics not only increases export efficiency but also reduces dependence on external transit corridors and contributes to the formation of more flexible and sustainable supply chains.

Post-conflict economic recovery of the agricultural sector should be based on the green logistics and financial transparency principles. The use of environmentally friendly transport solutions, optimization of routes taking into account the minimization of emissions, and the introduction of digital platforms for transparent financial and logistical accounting contribute to increasing the trust of investors and international partners. This, in turn, creates conditions for attracting long-term investments, developing exports, and integrating Ukrainian agricultural products into global markets on a competitive basis. As a result, effective adaptation of the agricultural sector to war and post-war settings requires the synergistic use of financial, logistical, and institutional instruments. Only an integrated approach that combines state policy, international cooperation, and innovative solutions can ensure the stability of agricultural commodity trade, increase food security, and promote economic recovery after the conflict.

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TRANSFORMATION OF EMPLOYMENT IN UKRAINE UNDER THE INFLUENCE OF MIGRATION

Lanska Svitlana

Candidate of Economic Sciences, Associate Professor

Department of Labor Economics

Voskoboinyk Dmytro

Postgraduate student

Department of Economics and International Economic Relations

Mariupol State University, Ukraine

Among the various factors influencing the labor market and employment, it is important to consider migration factors – both long-term and those that emerged several years ago.

Ukraine has been an active participant in international migration processes for many years. During 2005–2021, Ukraine experienced relatively high migration flows and population changes of varying intensity (Fig. 1): in 2010, it amounted to 16,100 people, in 2012 it was the highest (due to the Euro 2012 championship) – 61,800 people, and in 2020 it was the lowest (due to the COVID-19 pandemic) – 7,240 people [1].

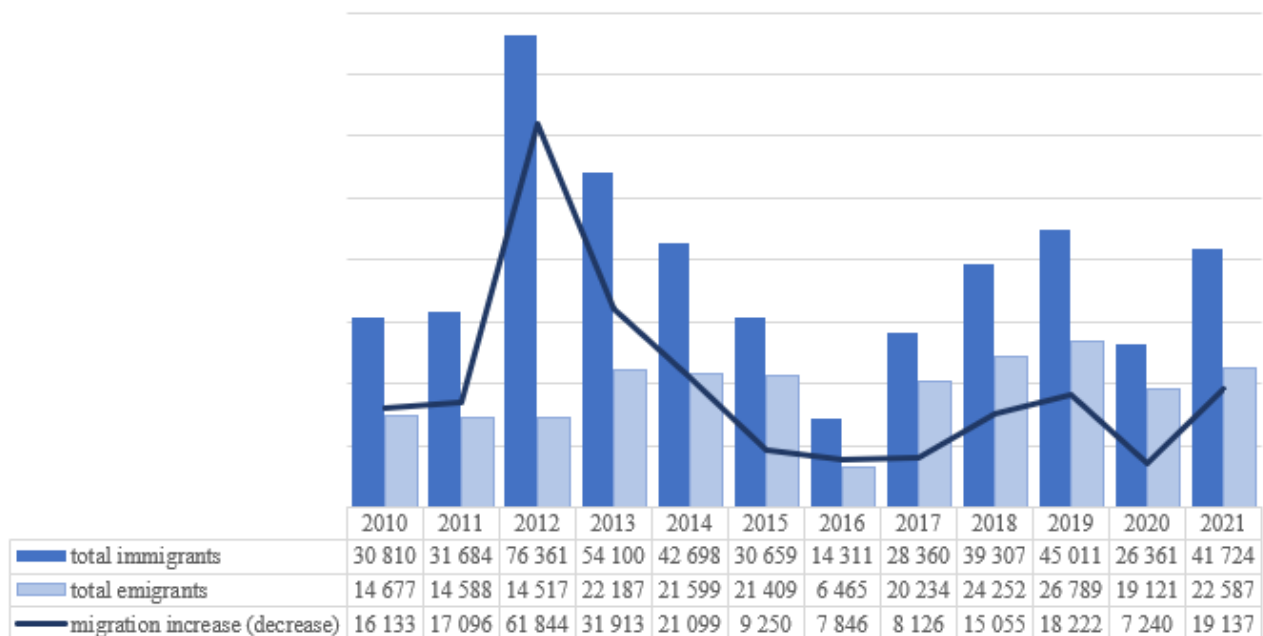


Figure 1. Migration movement of the population of Ukraine in 2010-2021

Source:[1]

The full-scale war has led to a significant increase in emigration. According to estimates by the Center for Economic Strategy, as of November 2024, there were 5.2 million Ukrainian citizens abroad who left the country due to the war [2]. According to the UN High Commissioner for Refugees, as of August 2025, there were 5.7 million Ukrainian refugees in the world, of which 5.1 million were in Europe, 0.6 million were in other countries of the world, and 3.3 million people became internally displaced [3].

The EU countries that have accepted the largest number of Ukrainians are Germany (1,175,095 people; 27.3% of the total number in the EU), Poland (992,065 people; 23.0%), and the Czech Republic (385,045 people; 8.9%) [4]. Outside Europe, the main host countries include the largest number of Ukrainians since the start of the full-scale invasion are the US (280,000 people), the UK (253,200) and Canada (210,200) [5].

Figure 2 illustrates the number of recipients of temporary protection in EU countries who left Ukraine due to Russian aggression as of August 2025.

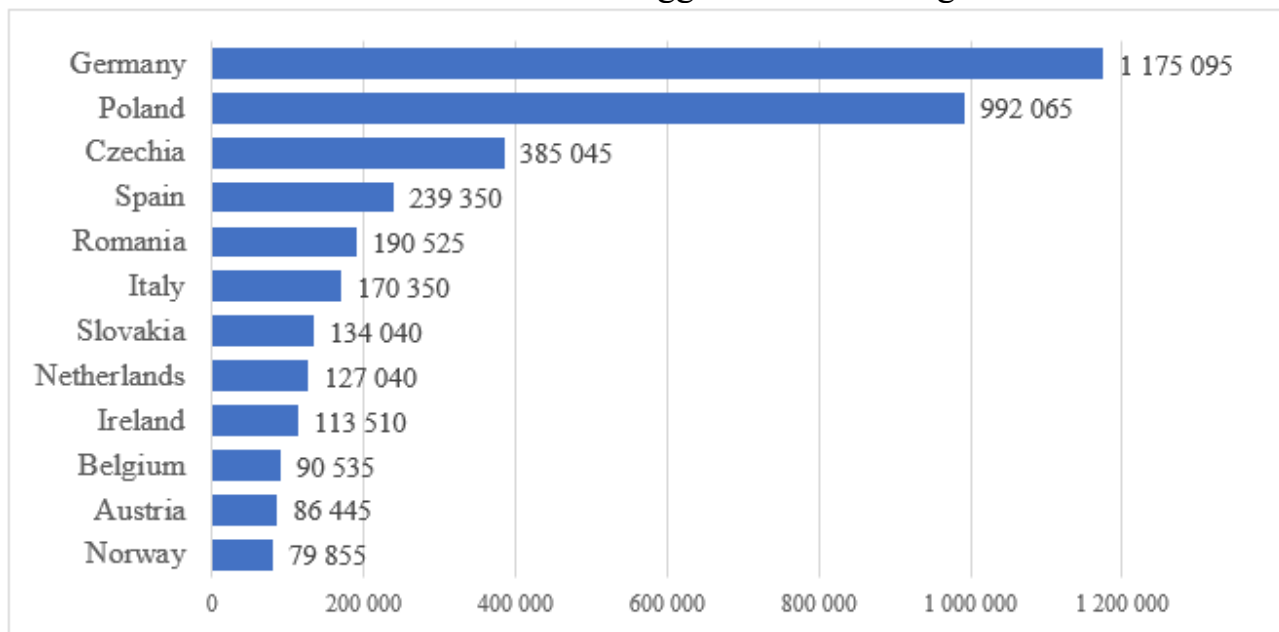


Figure 2. Top 12 EU countries that have granted temporary protection to Ukrainian citizens who left the country due to Russian aggression, as of August 2025

Source: [4]

The majority of forced Ukrainian migrants are women (about 70% of all adults who arrived) and children (about 30% of all arrivals), which poses potential risks of imbalances in the structure of Ukraine's workforce by gender and age in case of non-return.

According to the Center for Economic Strategy, older people with a lower level of education, as well as those who continue to work remotely for Ukrainian companies, are more likely to return. The non-return of the rest of the Ukrainians will have a significant impact on the Ukrainian economy – annual GDP losses estimated between 3.9% and 6.3% [6, p. 88].

Available surveys indicate that Ukrainians are increasingly adapting abroad. A significant part of them work and provide their families with a standard of living comparable to what they had in Ukraine before the full-scale invasion. Successful adaptation to a new place reduces the share of those who want to return and increases the likelihood of family reunification abroad [7, p. 58].

Today, there is a trend towards a decrease in the share of refugees who plan to return to Ukraine.

According to the Center for Economic Strategy, as of the end of 2024, this share for the first time became lower than half of the respondents (Fig. 3). Those who previously definitely or rather planned to return have changed their intentions towards non-return.

Some of the refugees who planned to return at the beginning of 2024 have already done so. The share of those who definitely plan to return as of the end of 2024 is 20% [2].

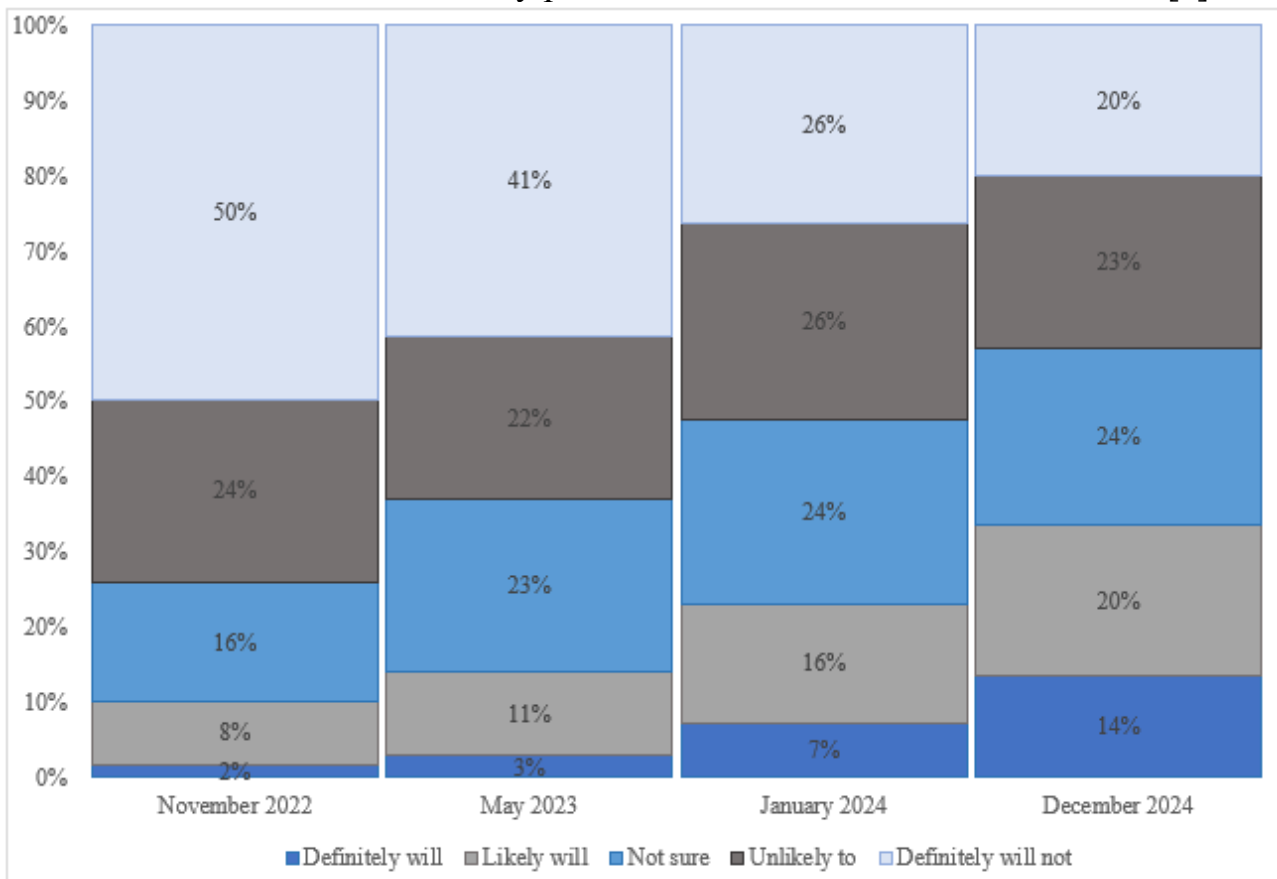


Figure 3. Structure of the number of Ukrainian forced migrants in relation to their plans to return to Ukraine in 2022-2024

Source:[2]

A potential deterioration in the security situation, the probable resumption of power outages, and an active policy of the governments of the recipient countries to contain Ukrainians are negative risks for the migration forecast. If they are implemented, the consequence will be a further increase in the shortage of workers, a complication of the situation on the labor market, and an increase in the negative impact on GDP [7, p. 58].

Thus, taking into account the 20% probability of the return of Ukrainian forced migrants who left the country due to the war (the number of which, according to UN estimates, is 6.9 million people [7, p. 24]), the potential of a source of labor provision due to the return of migrants is about 1.38 million people.

In conclusion, migration has become a decisive factor shaping the structure and dynamics of Ukraine's labor market during wartime. The large-scale outflow of the working-age population, especially women and young people, poses serious challenges to labor supply, economic growth, and post-war recovery potential. Therefore, developing comprehensive policies aimed at encouraging the return of migrants, integrating internally displaced persons, and attracting foreign labor resources is essential to ensure the resilience and long-term sustainability of Ukraine's labor market.

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РЕФОРМУВАННЯ ПОДАТКОВОЇ СИСТЕМИ УКРАЇНИ В УМОВАХ ВОЄННОГО СТАНУ

Зоріна Валерія

курсантка 3 курсу

Військово-юридичного інституту

Національний юридичний університет імені Ярослава Мудрого, Україна

Тривалий воєнний конфлікт суттєво трансформував економічні відносини й поставив державу перед необхідністю оперативного мобілізаційного реагування: податкове законодавство стало одним із ключових інструментів забезпечення оборонних потреб, стабілізації бюджетних надходжень та підтримки платоспроможності громадян і бізнесу. Водночас низка тимчасових податкових заходів викликає питання щодо їхньої ефективності, відповідності принципам законності й належного захисту прав платників.

Метою цієї роботи є всебічне дослідження правових засад і практики впровадження податкових змін у період воєнного стану та формулювання практичних рекомендацій для їхнього вдосконалення. У межах дослідження проаналізовано чинні норми Податкового кодексу і пов'язані нормативні акти, офіційні роз'яснення органів податкової адміністрації, а також результати