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Strategic cost management in agricultural enterprises: The role of labor and social relations

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Purpose. The aim of the study is to determine the impact of social and labour relations on the formulation of cost management strategies for enterprises in the agro-industrial complex and to substantiate approaches to improving the efficiency of labour resource utilisation within the strategic cost management system.

Methodology. The study utilises a range of general scientific and specialised methods, including analysis and synthesis, the systems approach, comparative analysis, and the synthesis of academic sources and practical experience regarding the operations of agribusiness enterprises. To substantiate the proposed approaches to cost management, methods of strategic analysis of social and labour relations and assessment of the effectiveness of motivational mechanisms were applied.

Findings. It has been established that social and labour relations are an important factor in the formation of an effective cost management strategy for agribusiness enterprises. The main factors influencing personnel costs have been identified, in particular the level of remuneration, employee productivity, vocational training and social security. The feasibility of integrating the system for managing social and labour relations into the process of strategic cost management has been substantiated. Directions for improving the effectiveness of cost management through the improvement of labour relations, the development of corporate culture and the enhancement of staff qualifications have been proposed.

Originality. The scientific novelty of the study lies in the development of an approach to integrating social and labour relations into the cost management system of agribusiness enterprises through the introduction of a hybrid staff motivation system, which combines key performance indicators (KPIs), piecework pay and cost indicators. The study proposes the use of 'cost-reduction' KPIs, digital monitoring of staff performance and the seasonal adaptation of incentive mechanisms to ensure increased labour productivity and a reduction in production costs.

Practical value. The practical significance of the research findings lies in their potential use by managers of agribusiness enterprises to improve cost management systems, enhance the efficiency of labour resource utilisation, develop modern incentive mechanisms and strengthen the competitiveness of enterprises. The proposed approaches can be utilised when developing sustainable development strategies for agribusiness enterprises in the context of the digital transformation of the economy.

Keywords: social and labour relations, cost management, agribusiness enterprises, enterprise strategy, labour resources, key performance indicators, labour motivation.

Introduction

Current conditions for the development of the agro-industrial complex are characterised by increasing competition, an unstable economic environment and the need to improve the efficiency of enterprises' operations. In these conditions, effective cost management is a key factor in ensuring the competitiveness of agro-industrial enterprises. Social and labour relations play a particular role in shaping an enterprise's costs, as a significant proportion of costs is linked to the use of labour resources. Social and labour relations in the agri-industrial complex directly influence the formulation of cost management strategy through motivation, labour productivity and pay levels. An effective social policy reduces staff turnover and unit costs, whilst conflicts increase downtime and losses, necessitating the introduction of incentive schemes that optimise the wage bill and improve profitability. It is precisely the rational organisation of labour, an effective incentive system and appropriate working conditions that contribute to increased labour productivity

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and the optimisation of a company's costs. Therefore, researching the impact of social and labour relations on the formulation of cost management strategies for enterprises in the agri-industrial complex is a pressing scientific and practical task.

Furthermore, the intensification of integration processes in the global economy and the openness of agricultural markets necessitate greater flexibility in the management systems of agribusiness enterprises. The introduction of modern approaches to human resource management, which take into account not only economic but also social aspects of labour activity, is becoming increasingly important. This enables the creation of more sustainable production systems and ensures long-term cost stability. At the same time, the role of strategic cost planning, based on an analysis of the relationship between labour resources and enterprises' financial results, is growing. Taken together, this creates the conditions for further academic research into this issue and the improvement of cost management mechanisms in the agro-industrial sector.

Literature review

Issues relating to social and labour relations and cost management in enterprises are examined in the works of many domestic and foreign scholars. Scholars in the fields of business economics, human resource management and strategic management have made significant contributions to research into these issues. In particular, a publication on labour economics is devoted to the analysis of time as a key resource, methods for assessing its effective use and its impact on productivity. The main focus is on optimising working time, reducing wastage and implementing measures to improve labour efficiency in the current environment (Rud, 2023). Another article justifies the need to shift from an employment policy focused on combating unemployment to one aimed at creating high-quality jobs. The authors emphasise that the workplace itself is the key mechanism for the reproduction and development of human potential, as well as the cornerstone of Ukraine's economic growth (Sadova and Stepura, 2018). A number of researchers are investigating the principles of establishing and improving cost management systems in enterprises within the agro-industrial complex, emphasising that technological processes and organisational structure directly influence cost levels. They note that effective cost management enables the optimisation of production costs, increases labour productivity and takes social and labour factors into account in production processes (Sas and Mykolaychuk, 2023). Furthermore, effective regulation of social and labour relations is critically important for labour stability, the protection of workers' rights and the optimisation of enterprise costs. After all, the problem of labour processes becoming more complex due to the state of war in Ukraine leads to additional costs for staff adaptation, social support and motivational measures, whilst at the same time helping to reduce the risk of conflict and ensure the continuity of production. The researcher focuses on mechanisms for regulating labour relations that reduce social tension, boost motivation and help retain the labour force in crisis conditions (Vuychenko, 2023). Cost management mechanisms in agri-food enterprises—in particular, the use of accounting, classification and budgeting systems, as well as the interconnection between cost optimisation and the effective management of labour resources and social and labour relations within the enterprise—are key components in enhancing the efficiency of economic activity (Moskalenko, 2018). International practices in corporate social responsibility and their impact on the efficiency of enterprises—particularly through the integration of social initiatives into corporate strategy, enhancing competitiveness, improving working conditions and optimising costs—are examined in academic research (Varvus, 2024). The development of the innovative potential of agricultural enterprises as a key factor in enhancing their efficiency, adaptability and the improvement of cost management within the agro-industrial complex is identified as one of the key areas for improving operational

performance (Zhevatchenko, 2023). Foreign researchers also analyse factors related to the organisational characteristics of farms that correlate with violations of labour rights in agriculture. They emphasise that working conditions and the structure of labour relations can directly influence the effectiveness of human resource management, which, in turn, affects costs and overall production productivity (Becker, 1993; Jafari et al., 2023).

Research indicates that social and labour relations directly influence the economic performance of enterprises, in particular cost levels, labour productivity and resource efficiency. However, the issue of integrating the system of social and labour relations into the cost management strategy of agribusiness enterprises requires further scientific justification.

Purpose of the Study

The aim of this article is to investigate the impact of social and labour relations on the formulation of cost management strategies for enterprises in the agro-industrial complex and to identify ways of improving the efficiency of labour cost management.

Methodology

A combination of general scientific and specialised methods was employed in the course of the research. In particular, methods of theoretical generalisation and systems analysis were used to elucidate the nature of social and labour relations and their role in shaping an enterprise's costs, whilst the method of comparative analysis was used to assess the characteristics of labour organisation and cost structure in agribusiness enterprises. In addition, the method of logical modelling was used to illustrate the interrelationships between motivation, social and labour relations and costs, and the method of cause-and-effect analysis was used to determine the impact of management decisions on the cost structure.

Results and Discussion

Social and labour relations constitute a complex, multi-level system of interaction between employees, employers and the state in the course of labour activity. They encompass issues relating to the organisation of labour, remuneration, social protection of employees, working conditions and staff motivation, as well as the resolution of labour disputes and ensuring the effective functioning of the labour market (Ilyich, 2020).

It is worth noting that enterprises in the agro-industrial sector are characterised by specific features of labour organisation, in particular the seasonality of production, dependence on natural and climatic conditions, and the use of various forms of employment. These factors necessitate greater flexibility in the use of labour resources and a need for adaptive forms of labour organisation. Furthermore, effective planning of working hours and ensuring an adequate level of social protection for workers during the off-season are of great importance. This, in turn, affects the stability of employment, labour productivity and the overall efficiency of enterprises in the sector. In this context, analysing the impact of social and labour relations on the formation of an enterprise's costs becomes particularly relevant. The key aspects of this impact are:

- motivation and labour productivity. After all, the introduction of KPIs and a piecework system of remuneration linked to final results (in particular, crop yields and product quality) helps to reduce production costs;
- staff turnover. It is precisely the high level of staff turnover, caused by an inadequate level of social protection, that leads to increased costs for recruiting, training and integrating new employees;

- health and safety. Ensuring appropriate working conditions and compliance with safety requirements reduces costs associated with compensation payments, minimises equipment downtime and improves the overall efficiency of the enterprise;
- work organisation. It is rational planning of working hours, an optimal team structure and the correct allocation of tasks that enable a reduction in downtime, an increase in productivity and the efficient use of labour resources, which has a positive impact on costs;
- encouraging employees' social engagement. Programmes that incentivise initiative and participation in improving production processes reduce resource wastage and enhance the enterprise's economic efficiency;
- staff training and development. Investment in staff development and vocational training helps to reduce errors, cut the costs of rectifying defects and improve overall production efficiency;
- employee benefits. It is clear that investment in social infrastructure (catering, transport, health insurance, etc.) increases staff loyalty, reduces working time lost due to temporary incapacity for work and, in the long term, helps to optimise labour costs.

The implementation of these aspects of social and labour relations directly determines the cost-effectiveness of the enterprise, influencing labour productivity, staff stability and the economic efficiency of production.

A cost management strategy in the agri-food sector must integrate social factors, transforming personnel costs from 'exhaustible resources' into investments that ensure competitiveness. We agree that labour costs should be viewed not merely as the enterprise's current expenses, but as social investments that contribute to the sustainable development of human potential. Investments in staff skills, health, working conditions and social support form the basis for long-term productivity, improve the quality of work, reduce staff turnover and promote social stability (Novak, 2022).

One of the main tools for this is cost-saving key performance indicators (KPIs), which involve establishing a system of indicators for staff aimed at saving resources, increasing productivity, controlling costs and incentivising effective work (Table 1).

Table 1

Key performance indicators for agri-food enterprises

No.	Indicator (KPI)	Description	Target value	Weighting, %
1	Labour productivity	Volume of work completed	≥ 20	25%
2	Fuel consumption	Resource efficiency	≤ 8	15%
3	Cost of works	Cost per unit of output	↓	15%
4	Quality of workmanship	Defect/error rate	≤ 3%	10%
5	Adherence to deadlines	Timeliness of delivery	≥ 95%	10%
6	Equipment downtime	Efficiency of equipment utilisation	≤ standard	10%
7	Output per worker	Individual efficiency	↑	10%
8	Adherence to technical procedures	Compliance with agronomic standards	≥ 90	5%

Source: compiled by the author based on (Ilyich, 2020; Kolot, 2003; Tkachuk, 2022).

The use of KPIs focuses employees not only on production volumes but also on the rational use of resources, which helps to reduce production costs and improve the overall efficiency of the enterprise. The proposed system of key performance indicators (KPIs) describes in detail the mechanism for assessing the performance of staff at enterprises in the agro-industrial complex, taking into account the specific nature of their activities. It combines indicators of productivity, costs, quality of work and organisational efficiency, thereby ensuring that social and labour relations are aligned with the enterprise's cost management objectives.

The use of weighting coefficients allows the significance of each indicator to be differentiated according to the enterprise's strategic objectives: the greatest weight is given to labour productivity indicators, whilst cost and quality indicators contribute to optimising production costs and minimising losses. The integrated performance indicator is calculated as the weighted sum of the achieved KPI values, which forms the basis for objectively determining the level of task completion and establishing a system of financial incentives.

The KPI system is structured in accordance with the SMART principles (specific, measurable, achievable, relevant and time-bound), which enhances the objectivity of assessment and the transparency of the staff incentive mechanism. The introduction of KPIs, combined with elements of piecework pay, helps to boost motivation, increase labour productivity and rationalise costs, whilst also minimising the influence of subjective factors in employee assessment and improving the effectiveness of managing social and labour relations.

In addition to the KPI system, another important mechanism is the digital monitoring of staff activities, which allows for real-time monitoring of task completion, working hours and productivity. It involves the use of information and communication technologies to continuously monitor production processes and staff activity (ERP systems for resource planning, GPS navigation for tracking movements, mobile apps and electronic work logs). This approach enhances management transparency, facilitates the prompt identification of deviations and reduces unproductive costs, which directly impacts the enterprise's economic efficiency.

Another important means of improving labour productivity is the seasonal adaptation of incentive mechanisms, which involves tailoring employee incentives according to the different stages of agricultural production. During peak periods (sowing and harvesting), the emphasis is on financial incentives and bonuses for the timely and high-quality completion of work, whilst in the off-season the focus is on maintaining stable employment, upskilling and long-term motivational tools. This approach aligns the interests of employees and the company, improves the efficiency of labour resource utilisation and stabilises labour productivity throughout the year.

Another important complement to these tools is the introduction of an effective system of feedback and staff development, which ensures their integrity and effectiveness. Such a system involves regularly assessing employees' performance against set targets, holding individual discussions and providing constructive recommendations on improving work efficiency. At the same time, it encompasses the organisation of vocational training, professional development and the creation of individual development plans, which helps to improve staff competencies and reduce unproductive costs.

The mechanisms discussed demonstrate how social and labour relations specifically influence labour productivity and staff costs, thereby laying the groundwork for formulating a cost management strategy for agribusiness enterprises. The rational organisation of remuneration, incentives and staff development helps to reduce non-productive costs, stabilise the cost structure and improve overall operational efficiency.

The costs incurred by agri-food enterprises are largely driven by labour resources and include wages, social security contributions, expenditure on staff training and professional development, as well as ensuring safe working conditions. Inefficient organisation of social and labour relations can lead to a decline in productivity, an increase in non-productive costs and losses of working time. This is precisely why establishing an effective human resources management system is a key component of a cost management strategy and has a direct impact on an enterprise's economic efficiency (Table 2).

Table 2
The impact of social and labour relations on the formulation of cost management strategies for enterprises in the agri-food sector

Element of social and labour relations	Nature of impact	Types of costs affected	Direction of management decisions	Expected effect
Wage levels	Direct	Labour costs	Optimisation of the remuneration system (hourly, piecework, bonus)	Increased labour productivity
Staff motivation	Indirect	Bonuses, social benefits	Introduction of KPIs and incentive schemes	Reduced staff turnover
Working conditions	Direct/indirect	Costs of health and safety, sick pay	Investments in safety and automation	Reduction in production losses
Staff training	Indirect	Training costs	Professional development, training	Increased production efficiency
Social guarantees	Direct	Social security contributions, benefits	Optimisation of the benefits package	Increased staff loyalty
Work discipline	Indirect	Losses due to downtime and defects	Process control and digitalisation	Reduction in non-productive costs
Collective agreements	Direct	Wage and compensation fund	Negotiating terms with trade unions	Cost stability
Staff turnover	Indirect	Recruitment and induction costs	Development of an HR strategy	Reduction in personnel costs

Source: compiled by the author based on (Vuychenko, 2023; Ilyich, 2020; Kolot, 2003; Tkachuk, 2022).

An enterprise's cost management strategy involves the development of long-term management decisions aimed at optimising the use of resources and improving production efficiency. The main areas for improving cost management in agri-food enterprises are: 1. Introduction of effective employee incentive schemes – this involves the use of comprehensive approaches to staff motivation, including KPIs, bonus schemes, and tangible and intangible incentives that motivate employees to increase productivity and use resources economically. 2. Staff upskilling – this ensures the development of employees' professional competencies through education, training and work placements, thereby improving task efficiency, reducing wastage of time and materials, and minimising the need to recruit highly qualified specialists from outside the organisation. 3. Rational organisation of work and use of working time – involves optimising work processes, introducing flexible working hours, workload planning and monitoring of work discipline, thereby reducing equipment downtime, loss of working time and unproductive costs. 4. Automation and modernisation of production processes – the introduction of modern equipment, digital monitoring, ERP systems and other information and communication technologies helps to reduce manual labour, improve production accuracy and lower costs for raw materials, consumables and energy. 5. Improving the cost planning system – this involves drawing up budgets, monitoring actual expenditure and forecasting requirements for material and labour resources, ensuring a timely response to deviations and the optimisation of cash flows.

The implementation of these measures helps to reduce production costs, increase labour productivity and enhance the competitiveness of agribusiness enterprises.

It should be added that the effectiveness of the system of social and labour relations in the agricultural sector of the economy is achieved, first and foremost, provided that the interests of all parties are balanced. Firstly, this involves improving the quality of working life in agriculture as a component of overall quality of life, which is important for workers. Secondly, it involves ensuring the

efficiency of agricultural enterprises' economic activities, which serves the interests of employers and landowners. Thirdly, it entails creating appropriate conditions for the development of rural areas, which is important for the community, the state and the international community (Tkachuk, 2022).

To improve the efficiency of cost management, agribusinesses would be well advised to adopt a comprehensive approach that combines the optimisation of social and labour relations, staff development and the improvement of organisational and economic management mechanisms. The implementation of these measures ensures the rational use of resources, increased labour productivity and the strengthening of the economic efficiency of the enterprise's operations.

Conclusions and Directions for Further Research

Thus, social and labour relations are a key factor in shaping the cost management strategy of enterprises in the agro-industrial complex. Effective organisation of labour relations increases labour productivity, reduces staff turnover, improves discipline and product quality, which directly influences the enterprise's cost level and the optimisation of its cost structure. A comprehensive incentive system, combining 'cost-saving' KPIs, an improved remuneration system, digital monitoring of operations, seasonal adaptation of incentives, and an effective system of feedback and staff development, enables the rationalisation of personnel costs, an increase in labour productivity and a reduction in the cost of production. Integrating the management of social and labour relations into the strategic cost management of agribusiness enterprises ensures not only short-term savings in resources but also a long-term improvement in operational efficiency and the competitiveness of enterprises. Improving the system of material and non-material incentives, developing professional training and fostering a corporate culture lay the foundations for systematic human resource management and enhance the effective utilisation of staff.

Further research could focus on the introduction of digital technologies into the system for managing social and labour relations and on assessing their impact on the economic efficiency of agribusiness enterprises in the context of contemporary market and climatic challenges. Effective management of social and labour relations ensures a balance between the interests of employees and the enterprise, creating the conditions for stable development and increased competitiveness of agribusiness enterprises. Thus, the integration of labour and social mechanisms into the cost management strategy becomes an important tool for enhancing the economic efficiency and sustainability of agribusiness enterprises.

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Магіївич Р. І. Стратегічне управління витратами підприємств АПК: роль соціально-трудомих відносин

Мета. Метою дослідження є визначення впливу соціально-трудомих відносин на формування стратегії управління витратами підприємств агропромислового комплексу та обґрунтування напрямів підвищення ефективності використання трудових ресурсів у системі стратегічного управління витратами.

Методологія. У дослідженні використано комплекс загальнонаукових і спеціальних методів, зокрема методи аналізу та синтезу, системного підходу, порівняльного аналізу, узагальнення наукових джерел і практичного досвіду функціонування підприємств АПК. Для обґрунтування запропонованих підходів до управління витратами застосовано методи стратегічного аналізу соціально-трудомих відносин та оцінювання ефективності мотиваційних механізмів.

Результати. Встановлено, що соціально-трудомих відносини є важливим чинником формування ефективної стратегії управління витратами підприємств АПК. Визначено основні фактори, які впливають на витрати на персонал, зокрема рівень оплати праці, продуктивність працівників, професійну підготовку та соціальне забезпечення. Обґрунтовано доцільність інтеграції системи управління соціально-трудомих відносинами в процес стратегічного управління витратами. Запропоновано напрями підвищення ефективності управління витратами через удосконалення трудових відносин, розвиток корпоративної культури та підвищення кваліфікації персоналу.

Оригінальність. Наукова новизна дослідження полягає у розробленні підходу до інтеграції соціально-трудомих відносин у систему управління витратами підприємств АПК шляхом впровадження гібридної системи мотивації персоналу, яка поєднує основні показники ефективності (KPI), відрядно оплати праці та витратні індикатори. Запропоновано використання «антивитратних» KPI, цифрового моніторингу діяльності працівників і сезонної адаптації мотиваційних механізмів для забезпечення зростання продуктивності праці та скорочення виробничих витрат.

Практична цінність. Практична значущість результатів дослідження полягає у можливості їх використання керівниками підприємств АПК для вдосконалення системи управління витратами, підвищення ефективності використання трудових ресурсів, формування сучасних мотиваційних механізмів і зміцнення конкурентоспроможності підприємств. Запропоновані підходи можуть бути використані під час розроблення стратегій сталого розвитку агропромислових підприємств в умовах цифрової трансформації економіки.

Ключові слова: соціально-трудомих відносини, управління витратами, підприємства АПК, стратегія підприємства, трудові ресурси, основні показники ефективності, мотивація праці.

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