

**Melnichuk Lina Volodymyrivna,***Candidate of Historical Sciences**State university of information**and communication technologies***Martynenko Maryna Oleksandrivna,***PhD in Management**State university of information**and communication technologies***Volkov Yevgenyi Georgiyovych,***Candidate of Economic Sciences**State university of information**and communication technologies*

## MANAGEMENT SOLUTIONS IN ACHIEVING SUSTAINABLE DEVELOPMENT GOALS

*The article examines the role of management decisions and the development of tools for environmental, social, and corporate governance of enterprise activities based on achieving sustainable development goals. The main challenges in achieving the Sustainable Development Goals are identified, with a focus on emerging problems. In particular, the impact of the pandemic and the war in Ukraine is highlighted.*

*The significance of enterprises in achieving sustainable development in general, and individual sustainable development goals specifically, is analyzed. The concept of ESG activity is considered as a business approach aimed at achieving sustainable development goals through appropriate management decisions. These decisions include measures to improve environmental conditions, social relations, and corporate responsibility.*

*The classification of motives for ESG activity by management objectives was examined in the following categories: stakeholder relations, risks, reputation, expenses, competition, investments, innovations, personnel, compliance, performance, and corruption. Additionally, these motives were classified by key focus areas: human rights, labor, environment, and the fight against corruption.*

*The importance of ESG reporting is substantiated, as it helps identify and assess the fundamental aspects to which enterprises direct their ESG activities. ESG reporting serves as an essential component of a modern enterprise management system. It begins with recognizing the need for ESG efforts, defining goals, priorities, and principles, and ends with integrating ESG elements into various components of enterprise management.*

**Keywords:** management decisions, ESG, ESG activity, sustainable development, Sustainable Development Goals.

**Problem statement.** Sustainable development is a key direction for both the global economy and humanity as a whole. To facilitate its achievement, the UN has identified 17 Sustainable Development Goals (SDGs) and 169 targets. An analysis of current trends and challenges highlights a significant number of obstacles, including the consequences of the COVID-19 pandemic, economic difficulties, the war in Ukraine, and climate change. The negative impact of these factors on SDG progress is further exacerbated by insufficient funding and uneven development across individual goals and regions.

**Analysis of Recent Research and Publications.** Researchers such as V. Gura, O. Berdanova, G. Luchko, I. Makarenko, O. Maslak, M. Nilson, L. Bondarenko, M. Voloshko, L. Zaitseva, P. Ilchuk, and Y. Yakovenko have explored the challenges of sustainable development and the management of ESG activities. Their works emphasize the importance of managerial decision-making in ESG management at the enterprise level.

**Purpose of the Article.** The purpose of this article is to determine the role of management decisions in environmental, social, and corporate governance of enterprise activities to achieve sustainable development goals.

**Research Methods.** To clarify the place and role of ESG activity in achieving sustainable development goals and its relevance in enterprise decision-making systems, the following general scientific methods were applied: analysis, comparison, synthesis, and systematization. Additional methods included grouping, historical analysis, graphical representation, structural analysis, and analogy-based approaches for studying the scientific and methodological principles of ESG management and identifying key problems in achieving SDGs.

**Presentation of the Main Material.** By the beginning of 2025, the following events have posed major challenges to achieving the Sustainable Development Goals:

- The COVID-19 pandemic: This crisis not only reversed years of progress in healthcare but also severely impacted education, increased global poverty, and caused significant economic turmoil.
- The war in Ukraine: This conflict has cast doubt on the achievement of sustainable development goals, triggered the largest refugee crisis, exacerbated the energy crisis, and significantly increased the risk of a global food crisis and famine in the world's poorest countries.
- Climate catastrophe: The winter of 2022-2023 was the warmest on record in Europe. Climate change remains a global phenomenon, leading to extreme heat, droughts, wildfires, floods, and other ecological disruptions that negatively affect agriculture, ecosystems, and overall economic stability. [1].

However, the fundamental challenge in achieving the Sustainable Development Goals is the lack of financing. According to the UN, the successful implementation of the 2030 Agenda for Sustainable Development requires an estimated \$3.5 to \$4.5 trillion per year. [2]. Furthermore, the situation is deteriorating annually. According to OECD estimates, in 2020, the financing gap for SDG implementation increased by 70%, amounting to an additional \$1.7 trillion. [3]. This widening gap results from both the emergence of new challenges requiring additional financing and a general decline in global economic conditions. According to the International Monetary Fund, the global gross domestic product in 2023 was about 105 trillion US dollars.

Although the Sustainable Development Goals are universal, their implementation strategies differ by country. In Ukraine, national targets and indicators for SDG achievement have been developed and approved at the regulatory level by Cabinet of Ministers Order No. 686-r (August 21, 2019) on data collection for SDG monitoring.” [3].

As of today, reporting is conducted on 183 SDG indicators corresponding to 86 specific targets. The State Statistics Service of Ukraine is responsible for data collection, analysis, and summarization of progress in achieving the Sustainable Development Goals, serving as the basis for the National Report «Sustainable Development Goals: Ukraine» [ 4 ]. The problem with assessing progress in achieving the Sustainable Development Goals in Ukraine is that there are no trends for a number of indicators, making it difficult to determine progress and its level. In addition, data is not yet collected for some of the identified indicators, as a result, they are essentially impossible to assess. That is, it is appropriate to use regional targets for some of the indicators. The system in general indicators has to be flexible not only by form, but and in essence. The world is in constant motion, as a result, some indicators may lose relevance, while others, on the contrary, may gain it.

Before the start of full-scale intrusion through influence pandemics, Ukraine felt serious problems in achieving the vast majority of sustainable development goals. A generalization by three areas: economic, social and environmental indicated the most significant problems in achieving sustainable development goals (Table 1).

Table 1

Basic problems in achievement sustainable development goals in Ukraine	
<i>Sphere</i>	<i>Problem</i>
Economical	<ul style="list-style-type: none"> <li>- poverty and insufficient level of state support for the disadvantaged population;</li> <li>- insufficient development of agriculture and extensive use of agricultural land;</li> <li>- insufficient employment rate of women with young children;</li> <li>- significant dependence on imports of primary energy resources;</li> <li>- insufficient electricity production and high technological costs of electricity in distribution networks;</li> <li>- a small percentage of exports of high-tech goods and production of innovative goods;</li> <li>- significant number accidents on production;</li> <li>- low level returns main funds;</li> <li>- high level economic inequalities;</li> <li>- weak transport combination rural area;</li> <li>- significant level of waste from all types of economic activity;</li> <li>- insignificant volumes extraction aquatic bioresources;</li> <li>- high risks corruption;</li> <li>- insufficient level foreign investments.</li> </ul>
Social	<ul style="list-style-type: none"> <li>- high level mortality, in particular maternal;</li> <li>- smoking;</li> <li>- OX;</li> <li>- weak coverage children by preschool institutions education;</li> <li>- insufficient level public participation in education;</li> <li>- insufficient access population to water supply and drainage;</li> <li>- unsatisfactory level access to medical services to rural households;</li> <li>- insufficient financing and development science.</li> </ul>
Ecological	<ul style="list-style-type: none"> <li>- excess concentrations main pollutants in atmospheric air;</li> <li>- low level waste recycling;</li> <li>- insignificant share of the area of the national ecological network in the total territory of the country.</li> </ul>

*Source: systematized by the author on a basis [5]*

The division into 3 areas is due to the currently existing consensus approach in the world to ensuring the practical implementation of sustainable development, which is called ESG activity. Having identified the problems, we will note the sustainable development goals that have not been achieved:

*In the economic sphere*

- SDG 1 – eradicating poverty;
- SDG 2 – End hunger;
- SDG 5 – gender equality;
- SDG 8 – decent work and economic growth;
- SDG 9 – innovation and infrastructure;
- SDG 10 – reducing inequality;
- SDG 12 – responsible consumption;
- SDG 14 – conservation of marine ecosystems.

*In the social sphere*

- SDG 1 – eradicating poverty;
- SDG 3 – Good Health;
- SDG 4 – quality education;
- SDG 6 – clean water and adequate sanitation;
- SDG 10 – reducing inequality.

*In the environmental sphere*

- SDG 6 – clean water and adequate sanitation;

- SDG 7 – renewable energy;
- SDG 11 – sustainable development of cities and communities;
- SDG 12 – responsible consumption;
- SDG 13 – combating climate change;
- SDG 14 – conservation of marine ecosystems;
- SDG 15 – Conserve terrestrial ecosystems

Despite the significant number of problems in achieving strategic development goals, the situation in Ukraine in 2022 has worsened even more. The overwhelming number of problems is of an economic nature, which necessitates the need to primarily concentrate efforts in the direction of military defense. Moreover, it is obvious that the state, which directs the overwhelming number of resources to defense, is physically unable to satisfy this demand. And here the key role is assigned to enterprises, whose efforts can solve a number of problems of Ukraine on the path to sustainable development.

In particular, it is worth noting that the economic aspects of achieving sustainable development at the enterprise level are mainly focused on the topics of environmental, social and governance (ESG) activities of enterprises and corporate social responsibility. Moreover, today the basic topic is precisely the topic of environmental, social and governance activities.

Recently, more and more traditional investors, when forming investment decisions, prefer investments in those enterprises that are actively involved in the process of achieving strategic development goals [6].

In its essence and form, the ESG activity of a company is very diverse. Therefore, it is advisable to initially systematize the types of environmental, social and management activity according to certain criteria, followed by their further classification.

The most obvious approach to classifying a company's ESG efforts is to divide them across all seventeen strategic development goals. This approach allows for the most visual demonstration of a company's efforts in achieving its strategic development goals.

An alternative classification feature is to divide ESG efforts into two groups: direct action and informational.

Accordingly, efforts from the first group involve activities directly aimed at achieving strategic development goals, and the second group is efforts aimed at informing stakeholders, the state, and supranational entities in the form of reporting and relevant publications regarding the implemented measures from the first group.

Potentially promising approach to classifications maybe be divide ESG efforts on internal and external.

Internal ESG activity provides actions aimed at ensuring strategic development goals and principles of sustainable development within the enterprise.

External ESG activities are activities aimed at achieving sustainable development effects that affect not only the enterprise.

It is also logical to divide ESG efforts according to the functional principle. This refers to the classic management functions: planning, organizing, regulating, motivating, and controlling. Accordingly, ESG activity will be classified in terms of these functions.

However most convenient, there are divide ESG activities on three basic groups: ecological, social and management. Rice 1 shows the distribution of ESG activities taking into account the underlying objects (Fig. 1).

IN 2023- 2024 y. world enters with whole next to challenges, What include in itself the war in Ukraine, the energy crisis, the consequences of the pandemic that have not been completely eliminated, including both a significant number of COVID-19 patients, and economic consequences, for example, inflation and interest rate increases by Central Banks [ 10 ]. All this leads to social and political instability, a decline in living standards. The abnormally warm winter has intensified the issue of climate change and global warming. That is, the relevance of the issue of sustainable development is not only not decreasing, but on the contrary, is increasing as we approach 2030.

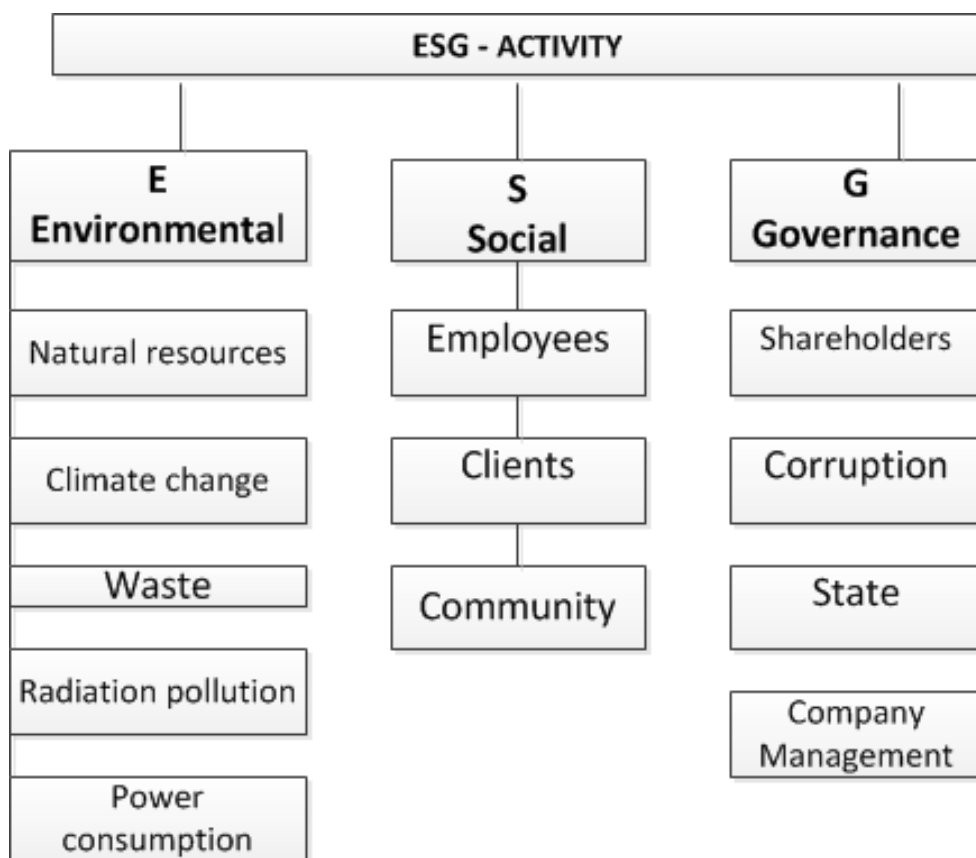


Fig.1. Basic objects, on which directed ESG activity enterprises

Source: developed by the author

For Ukraine, which before the full-scale invasion had a significant number of problems that hindered its progress in achieving the SDGs, the situation has radically worsened in 2022. The overwhelming number of problems (both old and new) are of an economic nature, which necessitates the need for primary concentration efforts exactly in this direction. At Why it is obvious that state, which directs the overwhelming majority of resources to defense and protection from invaders, is physically unable to satisfy this demand. And here the key role is assigned to enterprises, whose efforts can solve a number of Ukraine's problems on the path to sustainable development.

By data research KPMG "View leaders' business in Ukraine 2022", 28% of Ukrainian business leaders said that other economic issues are currently forcing them to shift their focus from the ESG topic.

The main problems on the path to ESG transformation of Ukrainian enterprises are insufficient funding, the inability to transform the results of ESG activity into value for the enterprise, regular changes in legislative norms, and the lack of adequate assessment of the ESG efforts of enterprises [11].

Given the current realities of war, which have radically worsened progress in achieving the Sustainable Development Goals in Ukraine, specific problems arise related specifically to a full-scale invasion.

Based on the analysis conducted, it was determined that ESG activity – it all types activities enterprises, what directed to achieve sustainable development goals through appropriate management decisions, including measures to improve environmental conditions, social relations and corporate responsibility.

As for Ukraine and Ukrainian companies, their ESG activity is still in its infancy. It should be noted that the situation in this area has significantly worsened due to the war.

Table 2

## The main challenges in achieving the SDGs in Ukraine caused by martial law

Sphere	Problem
Economical	<ul style="list-style-type: none"> <li>- a sharp drop in GDP (by 30% + in 2022) and industrial production (in some types of activity it amounted to 60% to 90%);</li> <li>- significant growth inflation (growth by year made up about 27%);</li> <li>- reduction in the area of agricultural land (loss of available sown areas – over 25%, irrigated land – over 70%);</li> <li>- radical deterioration of the situation with electricity generation and distribution;</li> <li>- complete or partial loss of property, customers, employees, sales markets by enterprises, reduction in production and sales volumes, disruption of logistics chains</li> </ul>
Social	<ul style="list-style-type: none"> <li>- massive migration population;</li> <li>- growth mortality population;</li> <li>- sharp growth number of weapons;</li> <li>- limitation access to educational services and sharp deterioration in the quality of education;</li> <li>- deterioration access to services on health care;</li> <li>- growth unemployment, losses places works a significant part of the population</li> </ul>
Ecological	<ul style="list-style-type: none"> <li>– ecological losses because of military actions (by first In 10 months, Ukraine's environment suffered losses of over \$46 billion);</li> <li>– air pollution damages amounted to \$27 billion;</li> <li>– reduction in wood reserves in forests (a third of Ukrainian forests were affected by the war, of which 60 thousand hectares were burned);</li> <li>– protected areas (about 2.9 million hectares) are under threat of destruction;</li> <li>– the land is littered with ammunition remnants, the soil is contaminated with hazardous substances, a significant amount has burned petroleum products, contaminated aquatic objects etc.</li> </ul>

Source: composed by the author based on [7,8,9]

Ukrainian enterprises choose priorities in ESG activities and determine management methods, the achievement of which will contribute to the implementation of the specified goals.

This refers to the implementation of sustainable development principles into the business processes and management mechanism of the enterprise, taking into account economic, organizational and social management methods (Table 3).

Table 3

## Characteristic methods management

<i>Methods management</i>	<i>Features</i>	<i>Methods</i>
Economical	Aimed at creating conditions for acceptance effective managerial solutions and their execution by use systems incentives and rules their application	Planning activities, stimulation, material responsibility, financial management
Organizational	Directed on software implementation management their own functions by distribution responsibilities and responsibility employees	Regulation and rationing labor, personnel training, informing employees in , and also methods disciplinary influence
Social	Directed for ordering relations in the labor collective in order to ensure adequate social climate in enterprises	Social rationing, social regulation and moral stimulation

Source: formed by the author on basis [ 12 ]

ESG activity is complex in nature. On the one hand, it involves efforts to promote the achievement of the SDGs (obtaining a positive ESG effect), on the other hand, efforts can be

aimed at minimizing ESG risks

**Conclusion and Further Prospects of the research.** Achieving sustainable development goals requires collective efforts from supranational, national, and local stakeholders, with enterprises playing a crucial role. This necessity introduces new challenges for businesses. In today's environment, companies must go beyond simply increasing revenue, optimizing costs, and managing production. Modern enterprises must engage in ESG activities by making informed management decisions that contribute to SDG progress.

While government regulations may shape ESG compliance, businesses are also voluntarily adopting ESG practices in response to stakeholder expectations. ESG activity includes various measures, from strategy development and implementation to transparent reporting and stakeholder engagement.

Thus, ESG activity is an essential component of modern enterprise management. It starts with recognizing the necessity of ESG efforts, defining objectives, priorities, and principles, and ends with integrating ESG elements across the entire enterprise management system—covering organizational, economic, and social mechanisms, as well as reporting and communication with stakeholders.

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**МЕЛЬНИЧУК ЛІНА ВОЛОДИМИРІВНА, МАРТИНЕНКО МАРИНА ОЛЕКСАНДРІВНА, ВОЛКОВ ЄВГЕНІЙ ГЕОРГІЙОВИЧ. УПРАВЛІНСЬКІ РІШЕННЯ ДЛЯ ДОСЯГНЕННЯ ЦІЛЕЙ СТАЛОГО РОЗВИТКУ.** У статті досліджено роль управлінських рішень та розвиток інструментів екологічного, соціального та корпоративного управління активністю підприємств на засадах досягнення цілей сталого розвитку. Визначено основні виклики досягнення цілей сталого розвитку, а також акцентовано увагу на нових проблемах. Зокрема виокремлено вплив пандемії та війни в Україні.

Поглиблено обґрунтування ролі підприємств у досягненні сталого розвитку в цілому та окремих цілей сталого розвитку. Розглянуто поняття ESG-активності, як виду діяльності підприємств, що спрямовані на досягнення цілей сталого розвитку шляхом відповідних управлінських рішень, що включають у себе заходи з покращення екологічного стану, соціальних відносин та корпоративної відповідальності.

Вивчено класифікацію мотивів ESG-активності за об'єктами управління за категоріям: взаємовідносин зі стейкхолдерами, ризики, репутація, видатки, конкуренція, інвестиції, інновації, персонал, комплаєнс, результати діяльності та корупція, та за векторами: спрямування зусиль – на права людини, трудову діяльність, навколишнє середовище і боротьбу з корупцією.

Обґрунтовано важливість ESG-інформування, що допомагає виділити та оцінити базові об'єкти, на які спрямована ESG-активність підприємств. Що важливою складовою системою управління сучасним підприємством, яка починається з розуміння необхідності ESG-зусиль з боку підприємства та визначення цілей, пріоритетів і принципів ESG-активності, закінчуючи впровадженням елементів ESG-активності в кожну із складових системи управління підприємством.

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**Миколенко Радомир Олександрович,**  
аспірант,  
Державний університет  
інформаційно-комунікаційних технологій  
**Федоренко Олег Сергійович,**  
к.е.н., доцент,  
Державний університет  
інформаційно-комунікаційних технологій

## **ЧИННИКИ ФОРМУВАННЯ ЦИФРОВИХ БІЗНЕС-ЕКОСИСТЕМ В ГАЛУЗІ ІКТ**

Розвиток цифрових бізнес-екосистем є одним із ключових напрямів трансформації сучасної економіки, зокрема у сфері інформаційно-комунікаційних технологій (ІКТ). Цифрові бізнес-екосистеми формують нові моделі взаємодії між компаніями, споживачами, регуляторами та технологічними платформами, забезпечуючи інноваційні підходи до ведення бізнесу.

У статті досліджено ключові чинники, що впливають на формування та ефективне функціонування цифрових бізнес-екосистем у сфері ІКТ. Визначено основні технологічні аспекти, включаючи впровадження штучного інтелекту, блокчейну, хмарних обчислень та аналізу великих даних (Big Data), які сприяють автоматизації бізнес-процесів та покращенню безпеки цифрових операцій. Також розглянуто економічні фактори, серед яких мережеві ефекти, доступ до інвестицій та фінансова стійкість цифрових платформ.