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SUSTAINABLE ENTREPRENEURSHIP: ANALYSIS OF TRENDS IN DIGITAL ACCOUNTING, MANAGEMENT, AND MARKETING IN REGIONAL AND GLOBAL DIMENSIONS

The relevance of this research is driven by the overall impact that the development of cloud technologies, coupled with sustainability aspects, has brought to the approach of sustainable entrepreneurship. These transformative processes have significantly changed the accounting, management, and marketing practices of individual entrepreneurs. Since the formation of scalability effects in sustainability aspects, these processes have not only become more efficient, accessible, and innovative but also contribute to a deeper sustainable development. This is achieved through increased efficiency, enhanced economic growth, preservation of natural resources, and support for social stability in business operations. The article aims to identify the characteristics of sustainable entrepreneurship based on an analysis of the trends in changes in accounting, management, and marketing at regional and global levels. To achieve this objective, research methods such as analysis, synthesis, and a general comparison of digital accounting, management, and marketing changes were employed. Results have demonstrated that the transformation of entrepreneurship and the digitization of accounting, management, and marketing are interconnected. Components work together to facilitate the transition of entrepreneurs towards conventional success, primarily economic success. In a sustainable entrepreneurship context, the concept of success extends far beyond the conventional definition. Consequently, each digital accounting, management, and marketing process highlights specific sustainability aspects. When these aspects are integrated and manifested collectively, they lead to success in the context of sustainable development, inherently linked to economic, environmental, and social progress. Prospects for further research lie in the development of strategies for transforming accounting, management, and marketing that are oriented towards these specific elements and principles, aiding in achieving a balanced business development while considering economic, environmental, and social aspects.

Keywords: entrepreneurship, social stability, environment, efficiency, resources.

JEL classification: A14, C80, C88

СТАЛЕ ПІДПРИЄМНИЦТВО: АНАЛІЗ ТЕНДЕНЦІЙ ЦИФРОВОГО ОБЛІКУ, МЕНЕДЖМЕНТУ ТА МАРКЕТИНГУ В РЕГІОНАЛЬНОМУ ТА ГЛОБАЛЬНОМУ ВИМІРІ

Актуальність дослідження зумовлена загальним впливом, який забезпечив розвиток хмарних технологій в комплексі з аспектами сталості, які значно змінили підхід до сталого підприємництва, завдяки системним трансформаціям в обліку, менеджменті та маркетингу кожного окремого підприємця. З моменту формування ефектів масштабності у проявах аспектів сталості, ці процеси стали не лише більш ефективними, доступними та інноваційними, але й сприяють все більш глибокому сталому розвитку. Це досягається завдяки підвищенню ефективності, посиленню економічного розвитку, збереженню природних ресурсів та підтримці соціальної стабільності діяльності. Відповідно до вищевказаного, метою статті є визначення особливостей сталого підприємництва на основі аналізу тенденцій змін в обліку, менеджменті та маркетингу в регіональному та глобальному вимірі. Для досягнення означеної мети використані такі методи дослідження, як аналіз, синтез та загальне зіставлення змін у цифровому обліку, менеджменті та маркетингу. За результатами дослідження доведено, що трансформація підприємництва та цифровізація цифрового обліку, менеджменту та маркетингу взаємопов'язані. Адже у єдності ці складові забезпечують перехід підприємців до класичного успіху – економічного. Разом з тим, поняття успіху у площині сталого підприємництва є значно ширшим за класичне. Відтак, за кожним з процесів цифрового обліку, менеджменту та маркетингу виділяються конкретні

аспекти сталості, які за комплексного прояву дозволяють забезпечити успіх у форматі сталого розвитку, що нерозривно пов'язаний з економічним, екологічним та соціальним розвитком. Аналіз вітчизняної практики обліку у межах сталого підприємництва виявляє, що для нього важливі такі аспекти сталості, як: фінансовий облік, нефінансовий облік, сталі метрики та показники, зовнішня звітність, аудит сталості. Аналіз вітчизняної практики менеджменту у межах сталого підприємництва виявляє, що для нього важливі такі аспекти сталості, як: впровадження сталої стратегії; врахування екологічних аспектів, соціальна відповідальність, управління стейкхолдерами, інновації та дослідження, загальне вимірювання успіху та звітність, глобальний і регіональний вплив. Аналіз вітчизняної практики маркетингу у межах сталого підприємництва виявляє, що для нього важливі такі аспекти сталості, як: акцентування уваги на екологічних аспектах продукції та послуг; звернення уваги на соціальну відповідальність; відповідальний маркетинг продуктів; розвиток екосистеми бренду; взаємодію зі споживачами. Доведено, що викреслені аспекти сталості в контексті сталого підприємництва включають конкретні елементи та принципи, які за комплексного прояву допомагають забезпечити збалансований розвиток підприємства, ураховуючи економічні, екологічні та соціальні аспекти.

Ключові слова: підприємництво, соціальна стабільність, навколишнє середовище, ефективність, ресурси.

Target setting. The relevance of the research is driven by the overall impact facilitated by the development of cloud technologies combined with sustainability aspects, which have significantly altered the approach to sustainable entrepreneurship through systemic changes in accounting, management, and marketing. Since the formation of scalability effects in the manifestations of sustainability aspects, these processes have not only become more efficient, accessible, and innovative but also contribute to a deeper level of sustainable development. According to recent studies [3; 6], this is achieved through increased efficiency, enhanced economic development, preservation of natural resources, and support for social stability in operations by:

1. Resource efficiency (reducing the need for large physical infrastructure expenses, such as extensive server rooms and storing data on local computers).

2. Elimination of scaling constraints (entrepreneurs can scale their accounting, management, marketing processes, and others without significant capital investments).

3. Facilitating access to data (enabling storage and processing of large volumes of data and providing convenient access from anywhere and any device).

4. Reducing the environmental impact (by decreasing energy consumption and optimizing resource utilization for accounting, management, and marketing processes).

Furthermore, it should be noted that cloud technologies and sustainability aspects revolutionize marketing and communications, providing entrepreneurs access to diverse tools for engaging with consumers. They also support social stability by creating more job opportunities across various industries.

Analysis of research and publications. Several researchers have been involved in the study of sustainable entrepreneurship, including Stegnyy M.I., Chernichko T.V., Khaustova K.M., Bannikov V., Lobunets T., Buriak I., Maslyhan O., Shevchuk L., and others. Additionally, specific characteristics of sustainable entrepreneurship, their correlation with digitization processes, and their unique manifestations in accounting, management, and marketing have been the subject of research by domestic and foreign scholars, such as Kisiołek A., Karyo O., and Halkiv L.

In terms of the necessity to explore new tools for ensuring the sustainability of entrepreneurship, it is crucial to analyze the trends in digital accounting, management, and marketing at both regional and global levels.

The wording of the purposes of article (problem). The article aims to identify the characteristics of sustainable entrepreneurship based on an analysis of

the trends in changes in accounting, management, and marketing at regional and global levels.

The paper main body with full reasoning of academic results. Considering sustainable entrepreneurship from the perspective of its subjects adhering not only to the principles of economic growth but also to the conservation of natural resources and support for social stability [1], it is possible to present its foundations in six basic dimensions, which manifest themselves at both regional and global levels (Table 1). Moreover, it should be noted that the processes of providing characteristics for the basic dimensions of sustainable entrepreneurship at regional and global levels should be because the fundamental trigger for initiating the transition towards sustainability is the active development and widespread adoption of entrepreneurs' cloud services. This trend applies to domestic entrepreneurship practices, creating the prerequisites for the shift toward digital accounting, digital management, and digital marketing.

In this regard, it should be noted that the fundamental triggers enable the initiation of the transition toward sustainability, but they do not guarantee the sustainability of entrepreneurship. It is due to specific peculiarities concerning the implementation of modern technologies and the initiation of effective accounting, management, and marketing schemes that consider and balance the economic, social, and environmental human activities aspects.

In particular, the trends of digital accounting in entrepreneurship encompass the implementation of modern technologies that enable the collection, analysis, and storage of data related to the environmental and social impact of the business. However, these digital solutions are directed towards sustainability in adhering to several aspects that aid in:

1. More effectively managing environmental indicators.

2. Generating reports with a focus on the company's performance efficiency.

Similar specifics are illustrated by trends in digital management, which include remote management, collaboration from various remote workplaces, and the application of artificial intelligence for data analysis becoming standard practices. These digital solutions are directed towards sustainability in adhering to several aspects that aid in:

1. Ensuring greater efficiency in managerial processes.

2. Increasing the speed of response to changes.

Digital marketing trends encompass the use of social media, content marketing, implementation of SEO strategies, and personalized advertising campaigns. However, like digital accounting and management, digital

Table 1

Characteristics of the basic dimensions of sustainable entrepreneurship at regional and global levels

Basic Dimension	The specifics of entrepreneurship process transformation by dimension	Characteristics of the features of the sustainable entrepreneurship dimension	The measurable outcome of the implementation
Resource efficiency	Reduction in the need for large physical infrastructure expenses, such as large server rooms and local data storage on individual computers.	Utilization of cloud infrastructure providers, enabling more efficient resource usage and cost optimization.	The transformation of accounting, management, and marketing processes, aimed at supporting development that considers not only economic objectives but also social and environmental aspects.
Removal of scalability constraints	Creation of opportunities to scale processes without requiring significant capital investments.	Increased operational efficiency and faster responsiveness to changes in demand.	
Easier access to data	Storage and processing of large volumes of data, providing convenient access from any location and device.	Adoption of well-founded and effective management decisions.	
Reduced environmental impact	Decreased energy consumption and optimized resource utilization.	Reduction of the negative environmental impact of entrepreneurship.	
Innovative marketing and communications	Access to various tools for communicating with consumers.	Effective communication and audience engagement through social media, email, online advertising, and other tools.	
Support for social stability	Support for social stability.	Job creation, support for education, and development of digital skills among entrepreneurs, as well as assistance in international market expansion.	

Note: / * promoting stable economic development, preserving natural resources, and supporting social stability both at the regional and global levels.

Source: formed based on [1–2; 4]

marketing solutions are directed towards sustainability by adhering to several aspects that aid in:

1. Attracting a larger audience that supports sustainable values.
2. Engaging a larger audience that values environmental responsibility.

According to the above, the transformation of entrepreneurship and the digitization of accounting, management, and marketing are interrelated. It is worth noting that in unity, these components facilitate entrepreneurs' transition towards conventional success – economic success. However, the concept of success in the context of sustainable entrepreneurship is significantly broader than the conventional understanding of it. Thus, each of these processes highlights specific sustainability aspects that enable success in sustainable development format, inseparably linked to economic, environmental, and social progress (Figure 1).

Taking the stated proposition as an axiom, recognized that only through the integrated manifestation of sustainability aspects, theoretically, opportunities for implementing sustainable entrepreneurial practices are formed at both regional and global levels. Such characteristic is inherent in building a more resilient, responsible, and successful business. It should be noted that categorically, the aspects of sustainability in the context of sustainable entrepreneurship include specific elements and principles at the level of accounting, management, and marketing, which contribute to achieving a balanced business development, considering economic, environmental, and social aspects. In essence, these aspects of sustainability provide a broader understanding of success beyond mere economic profitability. Therefore, to determine the level of sustainability in domestic entrepreneurship, one should analyze its specifics, focusing on the manifestation of specific sustainability aspects at the level of accounting,

management, and marketing, as observed through the analysis of overall trends in the defined dimensions [4].

Indeed, the purpose of accounting within sustainable entrepreneurship is to ensure maximum clarity of information about its sustainable development and facilitate decision-making aimed at achieving sustainability. An analysis of domestic accounting practices within sustainable entrepreneurship from 2010 to 2022 reveals that the following sustainability aspects are crucial: financial accounting, non-financial accounting, sustainable metrics and indicators, external reporting, and sustainability audit (Figure 2).

The number of domestic entrepreneurs implementing all aspects of accounting within sustainable entrepreneurship may not exceed 20% [5], but it is gradually increasing each year due to the growing demands from stakeholders regarding sustainability.

The characteristics of accounting aspects relevant to sustainable entrepreneurship practices (Table 2) indicate that together they contribute to greater transparency, efficiency, and accountability of entrepreneurs to employees, consumers, investors, the public, and the environment at the regional level.

Specifically, the practice of sustainable accounting by entrepreneurs at the regional level: 1) involves collecting and reporting not only financial but also non-financial indicators, such as environmental impact, social responsibility, and relationships with employees and consumers; 2) helps identify areas of activity that can be optimized, leading to more efficient resource utilization and sustainable success; 3) encourages responsible behavior; when entrepreneurs report their achievements and progress in sustainable development, they become accountable to their employees, consumers, investors, the public, and the environment; 4) promotes the development of trust between the company and its customers, employees, investors, and

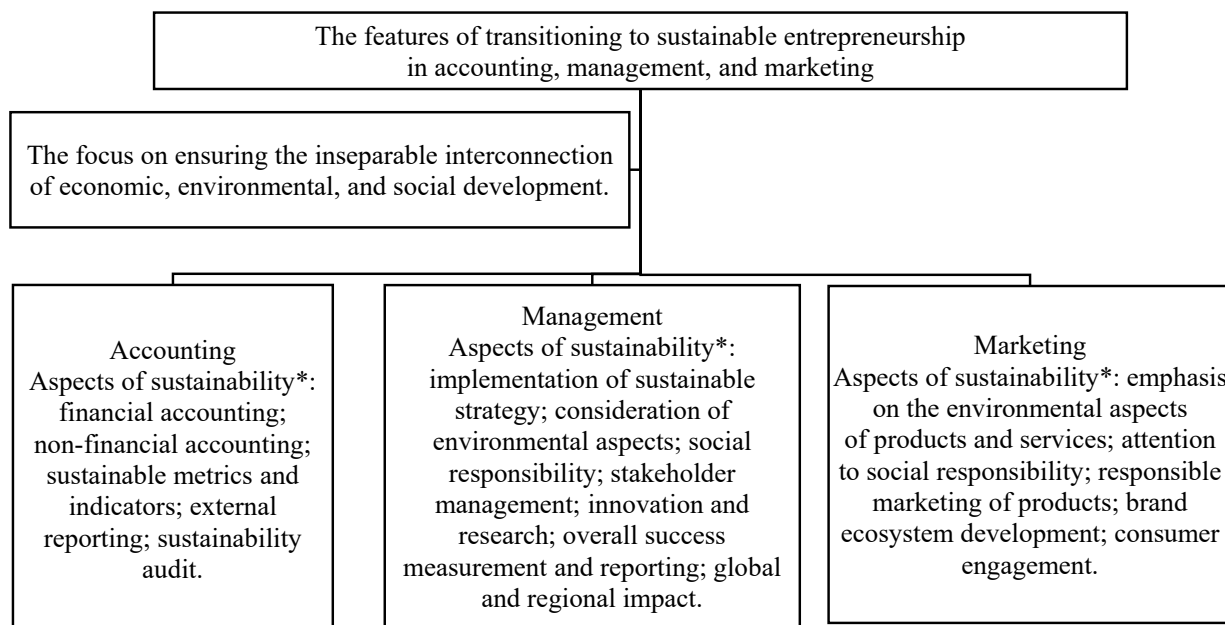


Figure 1. Basic aspects of sustainability in digital accounting, management, and marketing, which enable inseparable interconnected economic, environmental, and social development

Note: / * Specific elements and principles at the level of accounting, management, and marketing that contribute to achieving balanced business development, considering economic, environmental, and social aspects.

Source: formed based on [1–2]

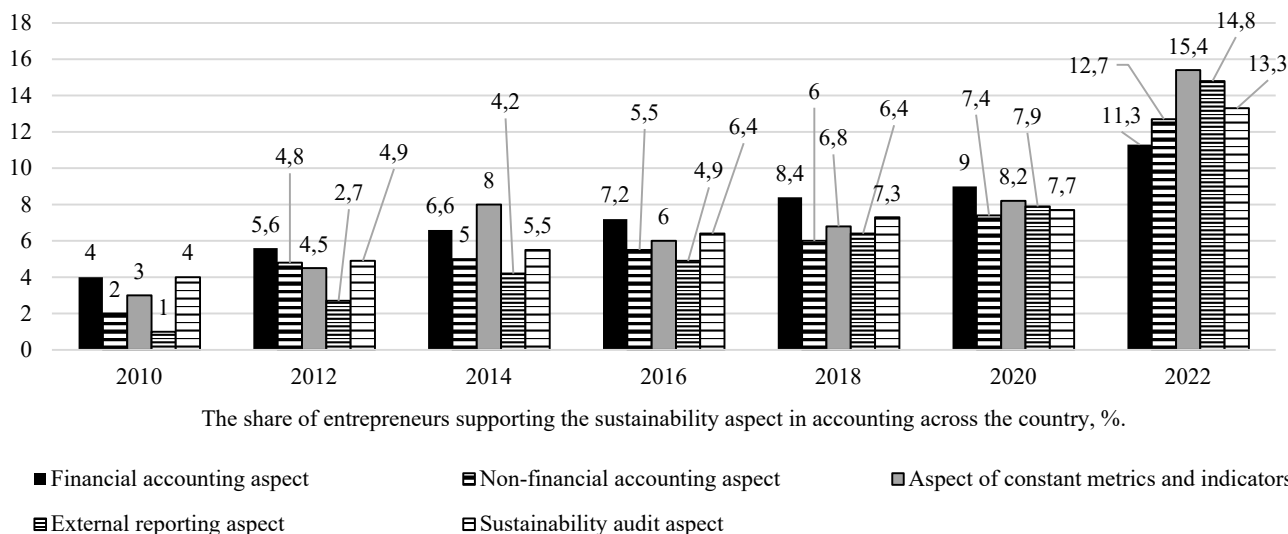


Figure 2. Analysis of trends in accounting changes related to the spread of sustainable entrepreneurship practices in Ukraine from 2010 to 2022

Source: formed based on Ernst & Young Global Limited data [5]

other stakeholders; 5) contributes to strengthening the company's position in the regional market as increased transparency and the adoption of sustainable practices can become a competitive advantage, attracting customers and investors. In the global dimension, accounting aspects within sustainable entrepreneurship are key to achieving positive changes in the world [6–7].

The goal of management within sustainable entrepreneurship is to achieve a balance between the company's economic, environmental, and social objectives. An analysis of domestic management practices

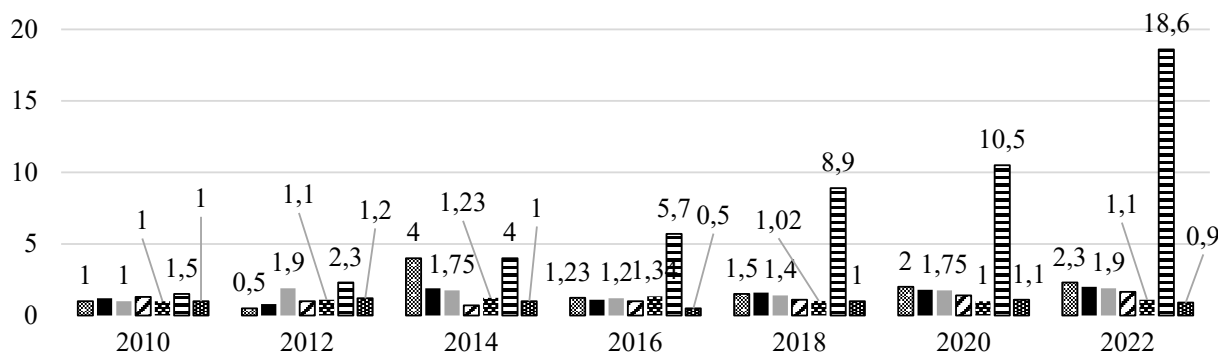
in sustainable entrepreneurship from 2010 to 2022 reveals that the following sustainability aspects are crucial (Figure 3): implementation of a sustainable strategy, consideration of environmental aspects, social responsibility, stakeholder management, innovation and research, overall performance measurement and reporting, and global and regional impact. However, the number of domestic entrepreneurs who simultaneously implement all management aspects within sustainable entrepreneurship is currently not significant. The dominant aspect is mainly overall performance measurement and reporting,

Table 2

Characteristics of key accounting aspects within sustainable entrepreneurship

Key aspects of accounting	Characterization of the main specificity that shapes the aspect	The result of aspect shaping	The result of their collective manifestation of aspects
Financial accounting	Includes reports on profits, expenses, assets, liabilities, and capital, while also considering the sustainable impact of the business on the environment.	Representation of expenditures on environmentally friendly technologies, corporate social responsibility programs, and evaluation of the ecological impact cost.	Ensuring transparency, efficiency, and accountability of entrepreneurs towards employees, consumers, investors, the public, and the environment at the regional level. Focusing on financial success while considering social and environmental demands.
Non-financial accounting	Includes the collection and analysis of information on energy efficiency, greenhouse gas emissions, water resource utilization, and the treatment of consumers and employees.	Presentation of the effectiveness of sustainable development programs and the implementation of sustainable practices across all aspects of the company's operations.	
Sustainable metrics and indicators	Involves the development of custom sustainable metrics and indicators that encompass economic, environmental, and social aspects.	Reflection of sustainability in areas such as energy consumption, CO2 emissions, employee satisfaction, decisions regarding renewable resources, etc.	
External reporting	Incorporates reporting on achievements and progress in implementing sustainable strategies and goals.	Publication of sustainability reports containing financial and non-financial data for stakeholders such as shareholders, customers, and public organizations.	
Sustainability audit	Encompasses the verification and confirmation of the company's compliance with sustainability standards.	Display of audit results that identify financial and non-financial indicators, the effectiveness of sustainable development programs, and adherence to sustainable practices.	

Source: formed based on [1–2]



The share of entrepreneurs supporting the sustainability aspect in management across the country, %.

- Aspects of implementing a sustainable strategy
- Aspects of considering ecological factors
- Aspects of social responsibility
- Aspects of stakeholder management
- Aspects of innovation and research
- Aspects of overall performance measurement and reporting
- Aspects of global and regional impact

Figure 3. Analysis of management trends related to the spread of sustainable entrepreneurship practices from 2010 to 2022 in Ukraine

Source: formed based on Ernst & Young Global Limited data [5]

which, in our opinion, is due to a lack of awareness regarding the importance of sustainable development in entrepreneurship. Therefore, it is evident that the adoption of strategic decisions and the development of management practices aimed at achieving sustainable development and preserving natural resources and social responsibility are not fully realized.

To optimize the situation, the following characteristics of management aspects inherent in sustainable entrepreneurship practices should be achieved (Table 3).

Note that striving for a comprehensive manifestation of all the aspects outlined in the table is essential within the scope of sustainable entrepreneurship. Under these circumstances, entrepreneurs at the regional level can achieve a profound

Table 3

Characteristics of key management aspects within sustainable entrepreneurship

Key aspects of management	Characterization of the main specificity that shapes the aspect	The result of aspect shaping	The result of their collective manifestation of aspects
Implementation of a sustainable strategy	Involves the development of a strategy that incorporates sustainable principles and goals.	Managing not only financial success but also the impact of activities on the environment and relationships with stakeholders.	In the regional dimension – a deep understanding of the interplay between economic, social, and environmental aspects of an entrepreneur's activities. In the global dimension – sustainability of entrepreneurial activities and contribution to sustainable societal development.
Consideration of environmental aspects	Consideration of environmental aspects in decision-making.	Decisions aimed at reducing emissions of pollutants, using energy- and resource-efficient technologies, and developing green products and services.	
Social responsibility	Entrepreneur's involvement in addressing social issues.	Creating conditions for employee development, ensuring their safety, and promoting social development in communities where the company operates.	
Stakeholder management	Effective stakeholder management aimed at mutually beneficial cooperation and interaction.	Supporting collaborative relationships with customers, suppliers, investors, and other stakeholders.	
Innovations and research	Support for innovations and research that contribute to sustainable development.	Developing new products, implementing eco-friendly technologies and processes, and supporting research in the field of sustainable development.	
Overall success measurement and reporting	Establishment of a system to measure and report the results of sustainable business activities.	Monitoring goal achievement, identifying weaknesses, and devising strategies for further improvement.	
Global and regional impact	Considering the global and regional impact of the company's activities on the economy, environment, and society.	Supporting global environmental conservation initiatives, participating in local community development, and fostering regional innovations.	

Source: formed based on [1; 3; 6–7]

understanding of the interaction between economic, social, and environmental aspects of their activities. In the global dimension, this will help entrepreneurs ensure the sustainability of their activities and contribute to the sustainable development of society. Regarding marketing, its objective within the scope of sustainable entrepreneurship is to achieve a balance between profitability, social values, and environmental responsibility. In domestic marketing practice within sustainable entrepreneurship from 2010 to 2022, the main aspects have been identified as follows (Figure 4): emphasis on the environmental aspects of products and services; attention to social responsibility; responsible marketing of products; brand ecosystem development; and consumer engagement.

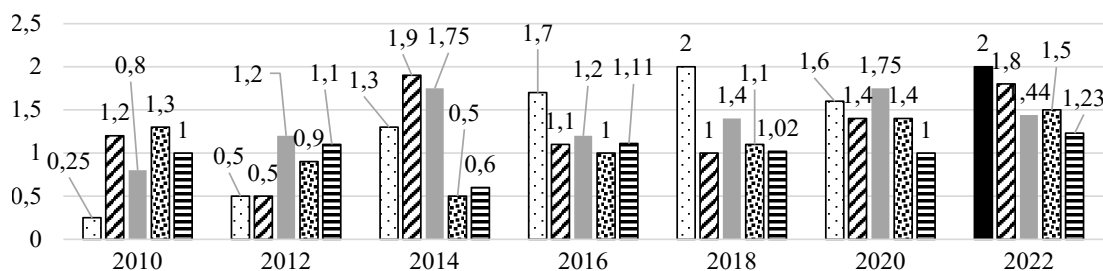
Moreover, the number of domestic entrepreneurs simultaneously implementing all outlined marketing aspects within sustainable entrepreneurship is currently not significant. Additionally, identifying a dominant aspect within this defined landscape is challenging, as some entrepreneurs perceive the integration of sustainable strategies and other sustainable entrepreneurship aspects into marketing as costly, potentially impacting their short-term financial performance. Among other reasons, the lack of sufficient education and awareness regarding the benefits of marketing aligned with the fundamental aspects supporting sustainable entrepreneurship can be highlighted.

To optimize the situation, a comprehensive manifestation of all aspects of marketing should be achieved, in line with the characteristics inherent in sustainable entrepreneurship practices (Table 4).

Indeed, only the comprehensiveness of marketing aspects helps in the regional dimension to attract new customers, support existing ones, and enhance reputation, while in the global dimension, it ensures support for sustainable business development. Thus, aligning marketing with the key aspects of sustainable entrepreneurship can transform it into a powerful tool for sustainable development, balancing economic, social, and environmental aspects of business activities.

Conclusions from this study and prospects for further exploration in this area. Based on the research findings, attention has been drawn to the fact that the transformation of entrepreneurship and the digitalization of digital accounting, management, and marketing are interconnected (as these components together facilitate the transition of entrepreneurs to classical success – economic success). However, the concept of success in the realm of sustainable entrepreneurship is much broader than the conventional one. Thus, for each of the processes of digital accounting, management, and marketing, specific sustainability aspects are identified, which, when demonstrated comprehensively, allow for success in the format of sustainable development, closely linked to economic, environmental, and social progress. Accepting this statement as an axiom, we have drawn the following conclusions:

The analysis of domestic accounting practices within the scope of sustainable entrepreneurship from 2010 to 2022 reveals that the following sustainability aspects are considered important: financial accounting, non-financial accounting, consistent metrics and indicators, external



The share of entrepreneurs supporting the sustainability aspect in marketing across the country, %.

- Emphasis on ecological aspects of products and services
- ▨ Aspect of focusing on social responsibility.
- Aspect of responsible product marketing.
- ▩ Aspect of brand ecosystem development
- ▤ Aspect of interacting with consumers

Figure 4. Analysis of trends in marketing changes related to the proliferation of sustainable entrepreneurship practices from 2010 to 2022, Ukraine

Source: formed based on Ernst & Young Global Limited data [5]

Table 4

Characteristics of key marketing aspects within sustainable entrepreneurship

Key aspects of marketing	Characterization of the main specificity that shapes the aspect	The result of aspect shaping	The result of their collective manifestation of aspects
Emphasis on the environmental aspects of products and services (green marketing)	Utilizing green marketing to transform their commitment to environmentally friendly production, use of renewable resources, and reducing negative impact on the environment.	Attracting environmentally conscious consumers who seek sustainable and eco-friendly products.	In the regional dimension – attracting new customers, supporting existing ones, and enhancing the entrepreneur's reputation as a promoter of sustainable business development. In the global dimension – promoting sustainable business development.
Attention to social responsibility	Focusing on the social responsibility of the company, where entrepreneurs actively develop their social programs, assess contributions to community development, and commit to ethical business practices.	Consumers increasingly prefer entrepreneurs who demonstrate social responsibility and support community initiatives.	
Responsible marketing of products	Monitoring the impact of products and services on consumers' health and safety, as well as actively informing consumers about their safety.	Production of goods or services that do not harm health or the environment.	
Brand ecosystem development	Developing a brand ecosystem that includes not only the product or service itself but also the company's values, mission, interaction with consumers, and communities.	Consumers become more loyal to brands that share common values and principles.	
Consumer engagement	Transitioning to effective communication methods with consumers to address their inquiries, consider their preferences, and gather feedback.	Building trust, loyalty, and ensuring greater customer satisfaction using products.	

Source: formed based on [1-2; 3; 7]

reporting, and sustainability auditing. However, the number of domestic entrepreneurs implementing all aspects of sustainable accounting does not exceed 20%, but it is gradually increasing each year due to stakeholder demands related to sustainability.

The analysis of domestic management practices within the scope of sustainable entrepreneurship from 2010 to 2022 reveals that the following sustainability aspects are considered important: implementation of a sustainable strategy, consideration of environmental aspects, social responsibility, stakeholder management, innovation and research, overall success measurement and reporting, and global and regional impact. However, the number of domestic entrepreneurs simultaneously implementing all aspects of sustainable management within the scope of

sustainable entrepreneurship is currently not significant. The dominant aspect is primarily overall success measurement and reporting.

The analysis of domestic marketing practices within the scope of sustainable entrepreneurship from 2010 to 2022 reveals that the following sustainability aspects are considered important: emphasis on environmental aspects of products and services, attention to social responsibility, responsible marketing of products, development of brand ecosystems, and interaction with consumers. However, the number of domestic entrepreneurs simultaneously implementing all these outlined marketing aspects within the scope of sustainable entrepreneurship is currently not significant. Moreover, it is not feasible to identify a dominant aspect in this defined context.

Indeed, the outlined sustainability aspects in the context of sustainable entrepreneurship encompass specific elements and principles at the level of accounting, management, and marketing, which, when integrated comprehensively, facilitate balanced business development, considering economic, environmental, and social aspects.

Prospects for further research lie in the development of strategies for transforming accounting, management, and marketing that are oriented towards these specific elements and principles, aiding in achieving a balanced business development while considering economic, environmental, and social aspects.

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