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SUSTAINABILITY REPORTING OF AGRICULTURAL ENTERPRISES: EMPIRICAL EXPERIENCE OF UKRAINE

ABSTRACT

The aim of this study is to enhance the information support for management decision-making in the context of sustainable development by developing a methodological approach to the preparation of sustainability reports for agricultural enterprises engaged in crop production. The relevance of the study stems from the increasing demands for transparency in the operations of agricultural enterprises, in particular those growing crop products, the need to integrate environmental, social, and ecological aspects into the accounting and analytical support system, as well as the lack of standardised reporting forms adapted to the sector-specific characteristics of agricultural enterprises growing crop products.

As part of this study, the authors have refined the methodological framework for the preparation of sustainability reporting for agricultural enterprises; unlike existing approaches, this framework takes into account current trends in the sustainable development of such enterprises and identifies the relevant groups of indicators (financial indicators of economic and social performance, non-financial and financial indicators of environmental performance, and non-financial indicators of economic performance). This allows for a comprehensive reflection of the performance of agricultural enterprises engaged in crop production and the extent to which this aligns with sustainable development goals. The proposed methodological approach contributes to the development of reporting as an element of the accounting method by expanding its content and the analytical capabilities of sustainability reporting.

The practical value of this research lies in the fact that the results obtained by the authors will facilitate the disclosure of sustainability information by Ukrainian agricultural enterprises engaged in crop production. The proposed format for such sustainability reporting for agricultural enterprises and the algorithm for completing it will ensure the development of a qualitatively new type of reporting, which will be adapted to support the effective management of their activities.

Keywords: reporting, sustainable development, sustainability reporting, non-financial reporting, integrated reporting, management reporting, agricultural enterprises, CSR, cooperative management

JEL Classification: M40, M41, Q01, Q56

INTRODUCTION

Business reporting has evolved to meet the information needs of all interested users. While approaches to the design of reporting have changed over time, its primary purpose — to provide information for relevant management decisions — has remained constant throughout the long evolution of reporting, particularly in agribusinesses engaged in crop production.

In recent decades, a paradigm shift has occurred from traditional financial reporting to more comprehensive forms of disclosure that encompass environmental, social, and governance (ESG) dimensions. This transformation has given rise to sustainability reporting as a distinct and increasingly essential type of corporate communication. It reflects not only the financial performance of enterprises, but also the <IR> contribution to sustainable development, ethical practices, and social responsibility. Sustainability

reporting is now widely recognized as a strategic management tool that enhances transparency, builds stakeholder trust, and facilitates access to sustainable financing.

In the context of agricultural enterprises, sustainability reporting plays a particularly important role. Agriculture is directly dependent on natural resources and is one of the most climate-sensitive sectors. At the same time, it has a profound impact on food security, biodiversity, land use, water resources, and rural employment. Therefore, agricultural enterprises face increasing pressure from regulators, investors, consumers, and international institutions to disclose the <IR> sustainability performance in a structured and verifiable manner.

The integration of the Sustainable Development Goals (SDGs) into corporate strategies and reporting practices further emphasizes the importance of non-financial disclosure in agriculture. Goals such as Zero Hunger (SDG 2), Clean Water and Sanitation (SDG 6), Climate Action (SDG 13), and Life on Land (SDG 15) are directly linked to agricultural activities. As a result, sustainability reporting allows agricultural enterprises to demonstrate the <IR> alignment with global priorities and to contribute meaningfully to long-term development agendas.

In Ukraine and other transitional economies, the development of sustainability reporting in agriculture is at an early but dynamic stage. Although the adoption of internationally recognized reporting frameworks (such as GRI Standards or <IR> (Hereinafter in the text - <IR>) principles) remains voluntary, an increasing number of agricultural companies are beginning to recognize the value of such reporting for improving risk management, strengthening competitiveness, and attracting investment — especially in light of the growing demand for ESG-compliant business practices.

Implementing sustainability reporting in the day-to-day operations of domestic agricultural enterprises requires the development of specific reporting forms and procedures, which are currently insufficient, as well as a comprehensive methodological approach. This will make sustainability reporting by agricultural enterprises more relevant, reliable, and valuable.

LITERATURE REVIEW

The issue of improving reporting as a component of the accounting method attracts considerable interest from both domestic and foreign researchers, which is reflected in numerous scientific studies.

The study (Bezverkhyi, 2025) emphasizes that the practice of preparing sustainability reports in European Union countries is based on an integrated approach that ensures the interconnection between the financial and non-financial aspects of a company's activities. The authors emphasize the importance of harmonizing international reporting standards (GRI Standards, ESRS, IFRS S1–S2) and developing audit procedures to verify the accuracy of information disclosed in sustainability reports. Particular attention is paid to the need to improve the quality of auditing such reports and to establish a system of independent control at the EU level, which contributes to strengthening stakeholder confidence in corporate reporting (Hereinafter in the text - CR).

According to Bezverkhyi et al. (2023), sustainability reporting—especially in the form of <IR> — can serve as a reliable source of analytical information for audit procedures and stakeholder decision-making. The authors emphasize the role of analytical procedures in verifying the completeness and quality of integrated reports, which often include disclosures on environmental impact, labour practices, and community involvement. These aspects are particularly relevant to agricultural enterprises, where production is directly linked to land use, biodiversity, and seasonal labour dynamics.

Bondar M.I. et al. (2024) further contribute to the understanding of sustainability reporting through the <IR> study of <IR> quality, using empirical data from corporate enterprises in South Africa. Although the <IR> focus is on the broader corporate sector, the <IR> findings are highly relevant to agricultural enterprises seeking to improve their non-financial disclosure practices. The study proposes a model for forecasting the quality of IR, based on key performance indicators that reflect environmental and social dimensions, both of which are essential components of agricultural sustainability.

The study by Brogi M. and Lagasio V. (2025) significantly advances our understanding of the relationship between corporate governance and sustainability reporting. However, this academic work primarily focuses on quantitative correlations, ignoring the causal mechanisms through which corporate governance influences the quality and content of sustainability reporting.

The study by Acheampong et al. (2026) summarises the main trends in the development of sustainability reporting. The authors clearly identified the main factors influencing its development: institutional conditions, investor requirements, corporate governance, and the regulatory environment. Similarly, Hassanein et al. (2025) and the <IR> team conducted an in-depth review of theories and approaches to studying sustainability reporting, emphasising its interdisciplinary nature. Benameur et al. (2024) showed how the number of scientific papers on non-financial transparency, ESG disclosure, and

<IR> is growing rapidly. Many studies focus on institutional and regulatory issues. Adams et al. (2022), for example, discuss the growing influence of ESG investing and emphasise the need to harmonise sustainability reporting standards. Stolowy et al. (2023) consider whether international standards for non-financial reporting can converge. Meanwhile, Wagener (2024) emphasises the importance of integrating financial and non-financial indicators. The active interest of researchers in legislative changes in the EU is also worth mentioning. Hummel et al. (2024) analyse how the new regulatory framework for corporate sustainability reporting came about, particularly in relation to the introduction of the CSRD.

The study by Cepêda C. et al. (2025) examines sustainability reporting practices, emphasising the discrepancy between the disclosure of ESG information and companies' actual management and operational actions. The study's findings emphasise the importance of strengthening verification, auditing, and non-financial reporting to ensure alignment between declared sustainability goals and a company's actual performance.

Moussa, A. S., and Elmarzouky, M. (2024) argue that ESG disclosure reduces market uncertainty, while carbon disclosure strengthens this effect through signalling mechanisms and reduced information asymmetry. However, the study has limitations. Its focus on UK companies and use of quantitative regression methods restricts the generalisability of the results, and the study does not account for the behavioural aspects of investors' perception of ESG information.

Nicolò et. al. (2025) and the <IR> colleagues examined the factors that influence the early adoption of new European reporting standards. The researchers paid particular attention to the factors that determine the level of disclosure of information on sustainable development. Githaiga et al. (2023) demonstrated that the composition of the board of directors significantly impacts the quality of sustainability reporting. They emphasise the role of corporate governance in ensuring the transparency of non-financial information. Friske et al. (2023) proved, based on signalling theory, that voluntary sustainability reporting increases companies' market value and helps them communicate with investors. Another group of studies focuses on the quality, content, and reliability of sustainability reporting. Luque-Vílchez et al. (2023) identified three key features of quality reporting: completeness, comparability, and transparency. Roszkowska-Menkes et al. (2024) and the <IR> team studied selective disclosure and the phenomenon of 'decoupling', whereby stated sustainability principles do not align with reality. Moodaley et al. (2023) highlighted the risks of 'greenwashing' in reporting and the potential of digital technologies to increase transparency. Many studies have examined the effect of sustainability reporting on companies' economic performance. Demartini et al. (2023) analysed how narrative management operates within the context of the mandatory disclosure of non-financial information. Imperiale et al. (2023) investigated the relationship between ESG indicators and corporate performance. Hyk et al. (2026) consider the digitalization of corporate sustainability reporting.

Vitolla et. al. (2023) and colleagues point out that company characteristics determine how much information about the circular economy they disclose in the <IR> reporting. Current research also covers the impact of new technologies and global initiatives on the development of sustainability reporting. De Villiers C. et. al. (2024) examine how artificial intelligence can change the process of forming and analyzing non-financial reporting. Raman et al. (2023) and the <IR> team explore the link between sustainability reporting and the UN Sustainable Development Goals. Whittingham et al. (2023) and co-authors emphasize that these goals are becoming an important benchmark for corporate non-financial reporting. Many studies are devoted to the industry-specific features of sustainability reporting. Di Vaio et. al. (2023) and colleagues analyze how cruise companies disclose information about sustainable development goals. Pizzi et. al. (2025) investigates the extent to which small and medium-sized enterprises are prepared to implement CSRD requirements. Setyaningsih et. al. (2024) draw attention to the specific challenges for small and medium-sized businesses when implementing sustainability reporting.

This study is interested in works that analyses how agribusinesses and agricultural companies implement sustainability reporting in practice. For instance, Metelytsia (2025) explores how Ukrainian agricultural companies approach sustainability reporting, particularly in the context of financing green economic recovery. This is linked to the dual desire to attract investment and integrate into the European economic space.

On the other hand, foreign researchers propose different approaches to analysing sustainability reporting. For example, the team of Italian researchers Cicchiello et. al. (2025) emphasises the impact of corruption on companies' commitment to sustainability reporting practices, adding a new dimension to the analysis of this issue. Similarly, the study carried out by the Spanish team of Chulián et. al. (2025) focuses on identifying the characteristics of sustainability reporting itself in order to assess its strengths and weaknesses in terms of effective stakeholder communication.

Particular attention is paid to research that examines the specifics of sustainability reporting in individual sectors. For example, Ukrainian researchers Gagalyuk et. al. (2024) analyses the impact of sustainability reporting and investment in managerial capital in agribusiness - a crucial area where accurate information on sustainability performance plays a key

role in management decision-making. Japanese author Gotoh (2025) uses quantitative textual analysis of reports to identify key trends and shifts in reporting approaches in a global context.

Other researchers, such as M. Gupta of India (2025), have raised questions about the future of sustainability reporting. This has stimulated discussion about its further evolution and its role in the modern business environment.

The scientific research by Iefymenko et. al. (2022) pays special attention to the issue of sustainability reporting, especially in the context of emergency events. The authors emphasise that extraordinary situations - such as armed conflicts, environmental disasters, pandemics, and economic crises - significantly affect the ability of companies to implement sustainable development strategies and properly prepare sustainability reports.

The Ukrainian team of authors Korol et. al. (2022) examines the implementation of such reporting in Ukraine, emphasising the need for adaptation to national specificities.

In the current context of the transformation of corporate reporting within the EU, studies focusing on the ESRS — a key element in the implementation of the CSRD — are particularly significant. Against this backdrop, the study by Leal Filho W. et. al. (2026), which examines the ESRS requirements and the preparedness of EU companies to implement them, holds significant academic interest.

In addition, studies conducted in other countries highlight the diversity of approaches to improving reporting practices. Iranian researchers Maghsoudi et. al. (2025) focus on improving reporting practices in the laptop manufacturing sector, while the Dutch team of Mol et. al. (2024) analyses the motivational factors that drive companies to engage in sustainability reporting. German researchers Oll et. al. (2025) focus on the concept of materiality, which helps to identify key aspects for disclosure.

A study by Owusu et. al. (2025) on reporting by small and medium-sized enterprises in Ghana highlights the importance of adapting standards to the specific conditions of different markets. Finally, Rudyanto (2025) examines the particularities of tax disclosure in the context of sustainability reporting, adding another dimension to the understanding of an <IR> approach.

The academic work of Indonesian researchers Paranita et. al. (2025) addresses the pressing issue of the interrelationship between sustainability reporting, corporate governance practices, and the financial performance of companies. The <IR> research is particularly valuable in the context of shaping modern approaches to non-financial reporting and its role in ensuring the effective functioning of companies.

In the work of Shygun et al. (2026), sustainability reporting is considered an effective tool for the implementation of CSR. The authors emphasise its role in ensuring transparency in business activities, strengthening business reputation, and creating long-term business value. They argue that sustainability reporting enables enterprises to transition from declarative social responsibility principles to the implementation of ESG practices, which is a pivotal factor in the institutionalisation of sustainable development at the corporate level.

The authors argue that sustainability reporting not only enhances corporate transparency and accountability to stakeholders but also has a direct impact on a company's financial indicators. In this process, elements of corporate governance play a crucial role in ensuring transparency, control, and compliance with sustainability principles.

The ongoing debate on improving reporting as an element of financial reporting, therefore, reflects the multifaceted nature of the issue, with each study contributing to the development of a more transparent and effective reporting system. The diversity of approaches underlines the relevance and dynamic nature of this issue, which requires further research and the integration of best practices to ensure high-quality information that is essential for management decision-making.

AIMS AND OBJECTIVES

The aim of this study is to improve the information available for management decision-making in the context of sustainable development by developing a methodological approach to the preparation of sustainability reports for agricultural enterprises engaged in crop production.

In accordance with this objective, the following research tasks have been defined: to examine the structural elements of IR; to establish the relationship between the SDG and the structural elements of <IR> for agricultural enterprises; to develop a matrix aligning the European sustainability reporting standards (Hereinafter in the text - ESRS) with the International <IR> Framework; to analyse the guiding principles for the design of IR; and to propose a sustainability reporting form for agri-food enterprises together with an algorithm for its preparation.

The graph (Figure 1) shows several large clusters representing the main research topics related to sustainability reporting. Each cluster consists of terms that appear frequently in academic publications, with the size of each term indicating its frequency of use.

When grouping the articles focused on sustainability reporting, it was found that 20 key words (frequency > 33) were identified based on the frequency of occurrence.

The clustering of studies in the area of sustainability reporting is shown in Table 1.

Table 1. Clustering research on sustainability reporting. (Source: compiled by the author based on data obtained using VOSviewer software)

Nº	Cluster color	The most commonly used term	Number of key-words	Related main keywords
1	Red	Sustainability reporting	5	GRI, content analysis, stakeholder engagement, corporate sustainability, materiality
2	Green	Sustainability	5	Sustainability development, GRI, reporting, sustainability report, assurance
3	Blue	Corporate social responsibility	3	Corporate governance, ESG, disclosure
4	Yellow	IR	3	Stakeholder theory, non-financial reporting, legitimacy theory

The research identified the clustering of the conceptual landscape of sustainability reporting, which consists of four main directions (clusters) analysed within the topic. The largest cluster is the "red" cluster, which focuses on research related to sustainability reporting, the GRI, content analysis, stakeholder engagement, corporate sustainability, and materiality.

The "green" cluster includes terms such as sustainability, sustainable development, GRI, reporting, sustainability report, and assurance. It is closely linked to the "blue" and "red" clusters, indicating the inseparability of these concepts from the topic under consideration.

The "blue" cluster focuses on terms such as CSR, corporate governance, ESG, and disclosure. In addition, the "yellow" cluster includes concepts such as IR, stakeholder theory, non-financial reporting, and legitimacy theory.

The structure of the main part consists of four sections: the first establishes the relationship between the SDG and the structural elements of <IR> for agricultural enterprises; the second develops a matrix aligning the ESRS with the International <IR> Framework; the third analyzes the guiding principles for the formation of <IR>; and the fourth proposes a sustainability report form for crop-producing agricultural enterprises along with an algorithm for its preparation.

A comprehensive assessment of key trends in stakeholders' attitudes towards the standardisation of sustainability reporting was carried out using Google Trends (2026) for the period from 1 January 2004 to 11 April 2026 (Figure 2). Trend analysis reveals patterns in the evolution of search trends worldwide for key terms such as "GRI", "ERSR", "ISSB", "TCFD", and "<IR> framework", which are commonly used in reference to sustainability reporting standards.

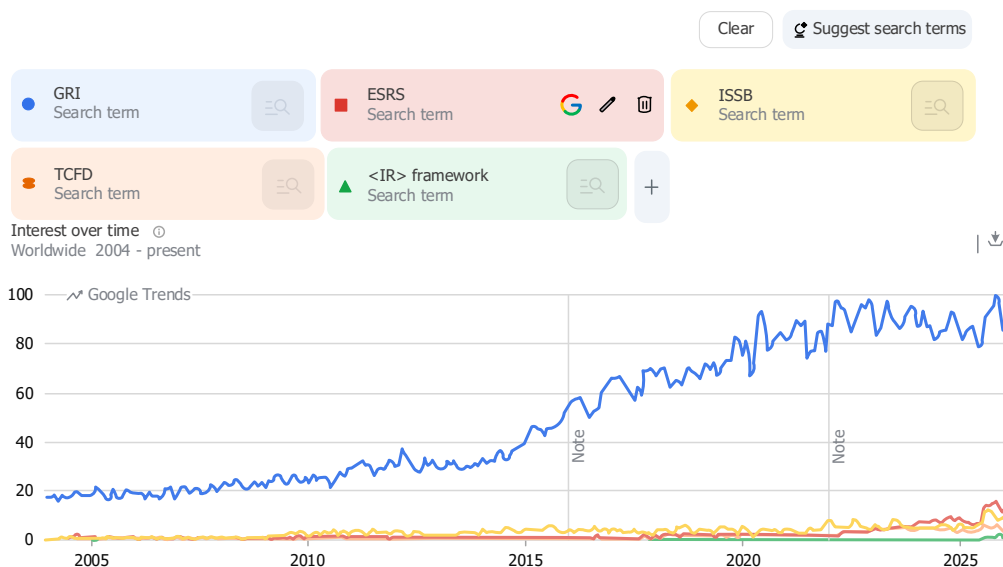


Figure 2. Trends in search frequency by sustainability reporting standards category for the period from 1 January 2004 to 11 April 2026. (Source: constructed by the authors using Google Trends, 2026)

Over the observed period (Figure 2), GRI maintains a consistently high level of global interest, reflecting its long-standing role as the most widely adopted framework for comprehensive ESG reporting. In contrast, TCFD demonstrates a pronounced increase in attention following its introduction, driven by the growing emphasis on climate-related financial risks, although its relative prominence has stabilised in recent years due to its integration into newer standards. Notably, ISSB exhibits a sharp upward trajectory after 2023, indicating its rapid emergence as a global baseline for investor-oriented sustainability disclosures. Similarly, ESRS shows a substantial surge in interest from 2024 onwards, largely attributable to the mandatory implementation of the Corporate Sustainability Reporting Directive within the European Union. Conversely, the <IR> Framework displays a gradual decline in relative search interest, suggesting a shift away from standalone integrated reporting concepts toward more formalised and standardised reporting systems. Overall, these trends illustrate a broader movement from a fragmented, voluntary reporting landscape toward a more consolidated and regulation-driven model, characterised by the growing dominance of ISSB and ESRS, while GRI continues to serve as a foundational framework for sustainability reporting practices.

RESULTS

In our previous studies (Bezverkhyi et. al., 2026), we identified the organisational and technological characteristics of agricultural enterprises' operations, determining their impact on the development of accounting and analytical support for crop production management, including sustainability reporting preparation.

The components of <IR> are generally described in Section 4 of the International <IR> Framework (2021). This document does not specify the source of information, nor the methods of data collection and processing. This creates certain challenges for companies, especially agricultural companies, in the process of preparing integrated reports, as they are required to independently determine approaches to data collection, processing, and presentation.

Taking into account the specific nature of agribusinesses and the <IR> industry characteristics is a crucial aspect of ensuring the reliability and relevance of reporting, which will contribute to greater transparency in management decision-making and more effective communication with stakeholders. The components of <IR> are shown in Figure 3.

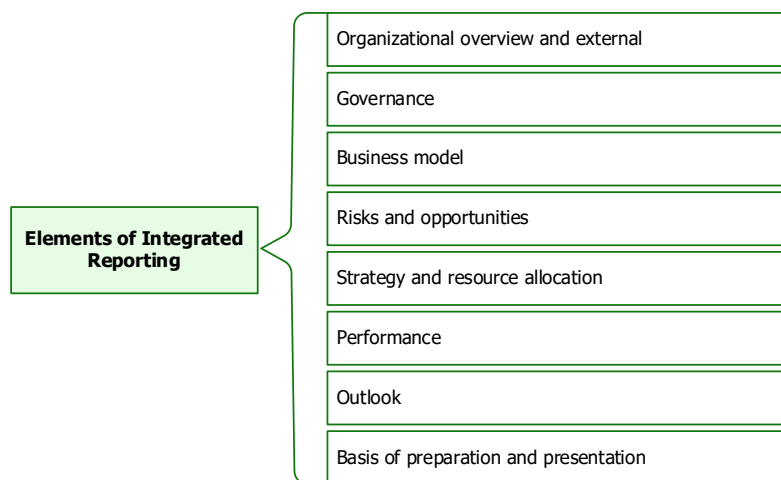


Figure 3. Building blocks of IR. (Source: compiled by the author based on *The International <IR> Framework (2021)*)

Since the state priorities of Ukraine's development, as stated in the Decree of the President of Ukraine "On the SDG of Ukraine until 2030" (2019), should reflect the achievement of SDG (n. d. b), the indicators of <IR> of agricultural enterprises that produce crop products should ensure the <IR> correct reflection in the reporting of such enterprises. The interrelationship between sustainable development objectives and elements of the <IR> structure of agricultural enterprises producing crop products is shown in Table 2.

Based on the analysis (Table 2), it was found that sustainable development objectives are closely related to the elements of the <IR> structure of agricultural enterprises engaged in crop production. Taking these interrelationships into account makes it possible to increase the level of transparency of management, resource efficiency, and responsibility of enterprises towards society and the environment.

Table 2. Interrelation of SDG and elements of the <IR> structure of agricultural enterprises producing crop products. (Source: compiled by the authors on the basis of the International <IR> Framework, 2021, and on the SDG of Ukraine until 2030, 2019).

№	Elements of IR	Name of the SDG
1	Organizational overview and external	Goal 2. Zero Hunger
		Goal 11. Make cities inclusive, safe, resilient, and sustainable
		Goal 13. Take urgent action to combat climate change and its impacts
2	Governance	Goal 5. Achieve gender equality and empower all women and girls
		Goal 10. Reduce inequality within and among countries
		Goal 17. Revitalize the global partnership for sustainable development
3	Business model	Goal 7. Ensure access to affordable, reliable, sustainable, and modern energy
		Goal 9. Build resilient infrastructure, promote sustainable industrialization, and foster innovation
		Goal 12. Ensure sustainable consumption and production patterns
		Goal 15. Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss
4	Risks and opportunities	Goal 2. Zero Hunger
		Goal 6. Ensure access to water and sanitation for all
		Goal 7. Ensure access to affordable, reliable, sustainable, and modern energy
		Goal 11. Make cities inclusive, safe, resilient, and sustainable
		Goal 13. Take urgent action to combat climate change and its impacts
		Goal 15. Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss
5	Strategy and resource allocation	Goal 6. Ensure access to water and sanitation for all
		Goal 7. Ensure access to affordable, reliable, sustainable, and modern energy
		Goal 8. Promote inclusive and sustainable economic growth, employment, and decent work for all
6	Performance	Goal 2. Zero Hunger
		Goal 6. Ensure access to water and sanitation for all
		Goal 8. Promote inclusive and sustainable economic growth, employment, and decent work for all
		Goal 9. Build resilient infrastructure, promote sustainable industrialization, and foster innovation
		Goal 12. Ensure sustainable consumption and production patterns
		Goal 13. Take urgent action to combat climate change and its impacts
7	Outlook	Goal 2. Zero Hunger
		Goal 6. Ensure access to water and sanitation for all
		Goal 7. Ensure access to affordable, reliable, sustainable, and modern energy
		Goal 11. Make cities inclusive, safe, resilient, and sustainable
		Goal 13. Take urgent action to combat climate change and its impacts
		Goal 15. Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss
8	Basis of preparation and presentation	X

The results of the study confirm the need to integrate the principles of sustainable development into the accounting and analytical support system, which will help to improve financial and non-financial reporting, increase the investment attractiveness of companies, and strengthen partnerships within the agricultural sector.

Applying the concept of <IR> in relation to sustainable development objectives is therefore an important step towards ensuring the sustainable development of agricultural enterprises, particularly in the field of crop production.

<IR> is not currently regulated in Ukraine. At the same time, Ukraine is planning to implement the ESRS (2023) in CR practices, which can be a significant step towards the development of sustainable business and strengthening CSR. This is evidenced by the adoption of Resolution of the Cabinet of Ministers of Ukraine No. 1015-r of 18 October 2024 "On

Approval of the Strategy for Implementation of Sustainability Reporting by Enterprises, 2024.” The adoption of this Strategy is the first step towards the creation of a regulatory framework for the implementation of <IR> and the introduction of sustainable development practices in the activities of enterprises. It will also contribute to the development of a comprehensive approach to corporate management that takes into account both financial and non-financial factors, including social responsibility, efficient use of resources, and reduction of environmental impact. The second stage of the strategy implementation is the development of the Draft Law of Ukraine “On Amendments to the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” in relation to the introduction of sustainability reporting” (2025).

In view of the above, there is a need to develop uniform approaches to sustainability reporting for different sectors of the economy, including agricultural enterprises. Taking into account the specifics of the agricultural sector, <IR> should include ESG aspects of activities, which will ensure a more complete and reliable reflection of business results.

Let's look at how the requirements of the ESRS relate to the structural elements of <IR> according to the International <IR> Framework (Table 3). This will allow us to assess the degree of consistency between the two approaches and how the European requirements fit into the overall concept of CR.

Table 3. Correlation matrix between ESRS and international <IR> frameworks. (Source: compiled by the authors on the basis of (The International <IR> Framework, 2021, and Annex 1 to the Commission Delegated Regulation Supplementing Directive 2013/34/EU as regards sustainability reporting standards, 2023)

Topic	Structure of the ESRS	Building blocks of IR							
		Organizational overview and external	Governance	Business model	Risks and opportunities	Strategy and resource allocation	Performance	Outlook	Basis of preparation and presentation
General	ESRS 1 General requirements	+	-	-	-	-	-	-	+
	ESRS 2 General disclosures	+	-	-	-	-	-	-	+
Environmental	ESRS E1 Climate change	-	-	-	+	+	+	+	-
	ESRS E2 Pollution	-	-	-	+	+	+	+	-
	ESRS E3 Water and marine resources	-	-	-	+	+	+	+	-
	ESRS E4 Biodiversity and ecosystems	-	-	-	+	+	+	+	-
	ESRS E5 Resource use and circular economy	-	-	+	+	+	+	+	-
Social	ESRS S1 Own workforce	-	-	-	+	+	-	+	-
	ESRS S2 Workers in the value chain	-	-	+	+	-	+	+	-
	ESRS S3 Affected communities	+	-	-	+	-	+	+	-
	ESRS S4 Consumers and end-users	+	-	-	+	-	-	+	-
Governance	ESRS G1 Business conduct	+	+	-	-	-	-	+	-

Analysis of the matrix (Table 3) shows that the ESRS are fully aligned with the International <IR> Framework (2021). The strongest correlation is observed in the areas of risks and opportunities, strategy and resource allocation, and performance results.

Therefore, the use of the ESRS in combination with the International <IR> Framework (2021) will contribute to the development of a comprehensive, integrated, and effective CR system that meets international sustainability standards and takes into account the specificities of the modern business environment.

According to § 3 of the International <IR> Framework (2021), the Guiding Principles for <IR> set out the approaches for preparing reports. These principles provide the basis for producing high-quality reports that enhance understanding of an organisation's activities, strategic priorities, and impact on the external environment. They aim to increase transparency in corporate governance, improve communication with stakeholders, and strengthen trust in the company.

<IR> provides a comprehensive view of an organisation's activities, covering not only financial indicators but also non-financial aspects such as social responsibility, environmental sustainability, and corporate governance. This supports the development of a long-term strategy focused on sustainable development and value creation.

To ensure the effectiveness of IR, it is essential to adhere to key guiding principles (Table 4).

Table 4. Guiding principles for the preparation of IR. (Source: compiled by the authors on the basis of (The International <IR> Framework, 2021)

N	Name of the Principal	Description
1	Strategic focus and future orientation	The integrated report should provide an understanding of the organisation's strategy and how that strategy relates to the organisation's ability to create value in the short, medium, and long term, as well as its use of, and impact on, capital
2	Connectivity of information	The integrated report should present a holistic picture of the combination, interrelationships, and dependencies between the factors that affect the organisation's ability to create value over time
3	Stakeholder relationships	The integrated report should provide an understanding of the nature and quality of the organisation's relationships with its key stakeholders, including how and to what extent the organisation understands, considers and responds to the <IR> legitimate needs and interests
4	Materiality	The integrated report should disclose information about the factors that materially affect the organisation's ability to create value in the short, medium, and long term
5	Conciseness	The integrated report should be concise
6	Reliability and completeness	The integrated report should present all material factors, both positive and negative, in a balanced manner and without material misstatement
7	Consistency and comparability	The information contained in the integrated report should be presented: <ul style="list-style-type: none"> ▪ on a basis that remains consistent over time; ▪ to enable comparability with other organizations, to the extent that it is material to the organization's ability to create value over time

The implementation of these principles in the practice of <IR> makes it possible to increase the efficiency of corporate management, promote better interaction with investors and other stakeholders, and ensure the sustainable development of the organisation. As a result, <IR> is becoming an important strategic planning and analysis tool for modern companies.

On the basis of the above, we propose a form of sustainable development report for an arable farm (Table 5). This report contains key indicators of ESG efficiency necessary for a comprehensive analysis and evaluation of the sustainable development of the farm.

Table 5. Sustainability report of an agricultural enterprise "Starokostiantyniv Agro" LLC (2024) Growing Crop Production.

Indicator Name	Unit of Measurement	Indicators		Indices (indicators) of performance
		For the reporting period	Average indicators for the past 5 years	
Financial indicators of economic and social efficiency				
Net income from the sale of agricultural products (goods, works, services)	UAH thousand	273000	184546	1.5
Cost of agricultural produce sold	UAH thousand	243625	160826	1.5
Operating profit	UAH thousand	100848	36927	2.7
Labour productivity per person employed	UAH thousand	4152	3538	1.2
Salary per 1 employee	UAH thousand	322	242	1.3
Comprehensive Sustainable Development Indicator	X	X	X	1.6
Non-financial and financial environmental performance indicators				
Labour intensity of production	person-hours	4,1	4,1	1.0
Capital intensity	UAH	0,30	0,38	0.8
Material consumption	UAH	0,32	0,32	1.0
Comprehensive Sustainable Development Indicator	X	X	X	0.9
Non-financial performance indicators				
Yield per hectare of crop (crop groups)	hundredweight (cwt)	X	X	X
Soy	hundredweight (cwt)	30	30	1.0
Sunflower	hundredweight (cwt)	-	32	-
Rapeseed	hundredweight (cwt)	40	35	1.1
Corn for grain	hundredweight (cwt)	118	113	1.0
Winter wheat	hundredweight (cwt)	60	61	1.0
Spring barley	hundredweight (cwt)	-	49	-

Table 5. Continued.

Indicator Name	Unit of Measurement	Indicators		Indices (indicators) of performance
		For the reporting period	Average indicators for the past 5 years	
Gross production of main crops	hundredweight (cwt)	X	X	X
Soy	hundredweight (cwt)	75091	49652	1.5
Sunflower	hundredweight (cwt)	-	25306	-
Rapeseed	hundredweight (cwt)	16848	19063	0.9
Corn for grain	hundredweight (cwt)	65647	88994	0.7
Winter wheat	hundredweight (cwt)	40959	35569	1.2
Spring barley	hundredweight (cwt)	-	2053	-
Gross production of crop by-products	hundredweight (cwt)	X	X	X
Comprehensive Sustainable Development Indicator	X	X	X	1.1
Integrated sustainable development indicator	X	X	X	1.2

The proposed sustainability reporting form for agricultural enterprises allows for a comprehensive assessment of the <IR> economic efficiency, social responsibility, and environmental sustainability. Its implementation aims to increase the transparency of activities in the agricultural sector and serves as an important step towards harmonising national reporting practices with international sustainable development standards.

The correlation of the indicators of the proposed sustainability reporting with the Sustainable Development Goals is presented below (Table 6).

Table 6. Correlation between the indicators of the proposed sustainability reporting and the SDG.			
N	Indicator Name	SDG alignment	Interpretation of linkage
Financial indicators of economic and social efficiency			
1	Net income from the sale of agricultural products (goods, works, services)	8	Economic growth and productive employment
2	Cost of agricultural produce sold	12	Resource efficiency and sustainable production
3	Operating profit	8	Economic resilience and business sustainability
4	Labour productivity per person employed	8	Efficient and productive employment
5	Salary per 1 employee	1, 8	Poverty reduction and decent work
Non-financial and financial environmental indicators			
6	Labour intensity of production	8, 12	Production efficiency and resource optimization
7	Capital intensity	9, 12	Innovation and sustainable infrastructure
8	Material consumption	12, 13	Resource efficiency and environmental impact
Non-financial performance indicators			
9	Crop yield per 1 hectare of sown area of agricultural crops (or crop groups)	2, 12, 15	Food security and sustainable agricultural
10	Gross production of main crop products	2, 12	Agricultural productivity and food supply
11	Gross production of by-products of crop production	12, 13	Circular economy and waste reduction

When analysing Table 6, it should be noted that the strongest correlation is observed with SDG 8 (Decent Work and Economic Growth). This is evidenced by indicators such as operating profit, labour productivity, and wage levels. These indicators reflect the economic efficiency of agricultural enterprises engaged in crop production.

For an agricultural enterprise, the implementation of Sustainable Development Goal 12 (Responsible Consumption and Production) is a key objective, as it covers resource efficiency, material intensity, and sustainable production processes.

At the same time, achieving Sustainable Development Goal 2 (Ending hunger) depends on increased crop yields and growth in gross agricultural output, both of which help ensure the country's food security.

At the same time, Sustainable Development Goals 13 (Climate Action) and 15 (Life on Land) emphasise the importance of environmental sustainability, focusing on the efficient use of resources and the effect that agricultural enterprises have on land and ecosystems.

In order to ensure the correct construction of the indicators for the sustainability report by agricultural companies specialising in crop production, we have developed a corresponding algorithm for filling in the report (Table 7). This algorithm ensures a sequence of actions and reliability of information presentation within the proposed form (Table 5).

Table 7. An algorithm for filling in the indicators of the sustainability report of an agricultural enterprise growing crop production.

N	Indicator Name	Source
Financial indicators of economic and social efficiency		
1	Net income from the sale of agricultural products (goods, works, services)	turnover on Debit of subaccount 703 with Credit of subaccount 791 minus turnover on Dt of subaccount 704
2	Cost of agricultural produce sold	turnover on the Dt of subaccount 903
3	Operating profit	Line (2090 +/- 2105 +/- 2110 + 2120) - line (2130 + 2150 + 2180) of the statement of comprehensive income. Form № 2
4	Labour productivity per person employed	$P = Q/C$, where Q is the volume of products or services produced; C is the number of employees involved in production
5	Salary per 1 employee	Salary per 1 person employed = Number of persons employed / Average number of persons employed* = (Turnover on account 81 or account 23, 91, 92, 93, 94 with account 66, 47) / Average number of persons employed *—determined in accordance with the procedure established by the central executive body that implements state policy in the field of statistics
Non-financial and financial environmental indicators		
6	Labour intensity of production	$Tr = T/OP$, where T is the time spent on the production of all products, standard hours, man-hours; OP is the volume of products in physical terms
7	Capital intensity	Return on equity = Net income (revenue) from sales of products / Average annual residual amount of fixed assets = line 2000 "Net income from sales of products (goods, works, services)" Statement of financial results (Statement of comprehensive income). Form № 2 / line 1010 "Fixed Assets" (as of the end of the reporting period - as of the end of the reporting period) / 2 of the Balance Sheet (Statement of Financial Position). Form № 1
8	Material consumption	$MM = MV/Q$ or $MM = MV/N$, where MV is the total amount of material costs, UAH; Q is the volume of manufactured products in monetary terms; N is the volume of manufactured products in physical terms
Non-financial performance indicators		
9	Crop yield per 1 hectare of sown area of agricultural crops (or crop groups)	Report on the area and gross harvest of agricultural crops, fruit, berries, and grapes (form 29-sg)
10	Gross production of main crop products	Report on the area and gross harvest of agricultural crops, fruit, berries, and grapes (form 29-sg)
11	Gross production of by-products of crop production	Report on the area and gross harvest of agricultural crops, fruit, berries, and grapes (form 29-sg)

The above algorithm (Table 7) will serve as a practical tool for agribusinesses engaged in the production of plant products, as it will allow them to correctly and consistently design the proposed sustainability report (Table 5), taking into account the specificities of the sector, the peculiarities of the <IR> activities, and the requirements of stakeholders for the disclosure of non-financial information.

DISCUSSION

The findings of this study highlight the multifaceted drivers, challenges, and opportunities associated with sustainability reporting in the agricultural sector, building upon established research in IR, standard implementation, and sector-specific practices.

Bezverkhyy et al. (2023) demonstrate how robust analytical procedures underpin the audit of integrated reports, ensuring that non-financial disclosures meet stakeholder expectations for completeness and reliability. In agriculture, where environmental metrics (e.g., soil health, water usage) and social indicators (e.g., labour conditions) are critical, such procedures can detect inconsistencies between reported sustainability goals and actual practice, thereby enhancing report credibility.

Cicchiello et al. (2023) find that corruption erodes corporate commitment to sustainability disclosure. In contrast, Fernández Chulián et al. (2025) conceptualize sustainability reports as "boundary objects" that foster organizational stability by aligning diverse stakeholder interests. For farms and agribusinesses operating in jurisdictions with governance challenges, enhancing transparency through third-party assurance can mitigate reputational and operational risks, while well-designed sustainability disclosures help bridge expectations between producers, regulators, and communities.

Gagalyuk and Metelytsia (2024) emphasise the role of managerial capital in agribusiness investment reporting. The <IR> findings underscore that farm managers with strong sustainability competencies are better positioned to integrate ESG metrics into strategic planning and financing decisions. This aligns with Gotoh's (2025) observation in Japan that sophisticated decarbonization strategies strengthen sustainability narratives and stakeholder confidence — an approach that agricultural enterprises can adapt to their own emission-reduction initiatives.

Iefymenko et al. (2024) explore reporting under emergency conditions, offering lessons for agricultural enterprises facing climate extremes or supply shocks. The <IR> work suggests that dynamic reporting frameworks, which capture both ongoing operations and crisis responses, improve accountability and resilience — key for farms exposed to unpredictable weather patterns.

Oll et al. (2025) highlight the contested nature of materiality in sustainability reporting. For agriculture, this means engaging stakeholders — customers, local communities, regulators — to identify the most significant environmental and social issues (e.g., pesticide use, land rights). Tailoring materiality assessments in this way ensures that reports reflect the genuine priorities of those affected by agricultural activities.

Paranita et al. (2025) and Rudyanto (2025) link ESG disclosures to investment decisions and tax behaviour, respectively. Agricultural enterprises that proactively report on sustainable land management and community welfare can attract impact investors and demonstrate fiscal responsibility, reducing aggressive tax avoidance in line with GRI recommendations.

In sum, the literature indicates that sustainability reporting in agriculture is most effective when it combines rigorous analytical/audit procedures, alignment with evolving international standards, and a deep understanding of sector-specific material issues. By developing managerial capacities and leveraging sustainability reports as boundary-spanning tools, agricultural enterprises can enhance organizational stability, stakeholder trust, and long-term resilience. The study of agribusiness sustainability reporting is subject to a number of limitations that affect both the depth and representativeness of the results obtained.

Firstly, there is a lack of a uniform, statutory approach to sustainability reporting in the agricultural sector, which makes it very difficult to systematise and compare information between different companies. Each farm independently determines the list, structure, and format of non-financial indicators, which leads to significant variability in reporting data in terms of timeframes, assessment methods, and depth of disclosure.

The second major issue is the underdeveloped management system for non-financial reporting at the farm level. Most agricultural companies do not have internal regulations or policies on sustainable development, have not identified material sustainability issues, and have not developed key non-financial indicators. As a result, non-financial reporting processes are fragmented or not implemented at all.

The third limitation is the low level of implementation of international sustainability reporting standards (such as GRI standards, SASB, <IR> Framework, etc.) in agricultural enterprises. The application of such standards ensures the standardisation, verification, and transparency of non-financial information, but these tools are not widely used in the Ukrainian agricultural sector due to the lack of qualified personnel, resource capacity, and motivation for public reporting.

The fourth constraint is the lack of adequate government support and incentives for the implementation of sustainable reporting practices. The existing legal framework does not require agribusinesses (with the exception of large joint stock companies) to publish non-financial reports, which reduces the level of transparency of the sector as a whole and hinders the development of sustainable practices.

CONCLUSIONS

A number of factors influence the formulation of sustainability reporting indicators for agricultural enterprises. First and foremost, a key factor is the sector-specific characteristics that determine the nature of the activities of agricultural enterprises engaged in crop production, in particular the seasonality of production and dependence on climatic conditions and biological processes. This influences the selection of relevant indicators and the frequency of their disclosure. Furthermore, it is necessary to take into account the agricultural enterprise's strategic objectives in the field of sustainable development, including environmental and social priorities, as well as the risks and uncertainties associated with impacts on the environment and the social environment.

In the course of the study, the interrelationship between sustainable development objectives and elements of the <IR> structure of agribusinesses producing plant products will be substantiated. This makes it possible to take into account such interrelationships, which allows for an increase in the level of transparency of management, resource efficiency, and

responsibility of companies towards society and the environment. The results of the study confirm the need to integrate the principles of sustainable development into the accounting and analytical support system, which will help to improve financial and non-financial reporting, increase the investment attractiveness of companies, and strengthen partnerships within the agricultural sector.

A sustainability reporting form has been developed for agribusinesses producing plant products, which allows for a systematic and comprehensive reflection of the <IR> ESG performance. The use of the proposed reporting form will not only increase the level of transparency and openness of agribusinesses towards external and internal stakeholders, but also harmonise national reporting with the requirements of international standards in the field of sustainable development. The peculiarity of the proposed approach is the development of an algorithm for filling in the sustainability report (Table 7), which takes into account the specifics of the activities of agricultural enterprises growing plant products and provides a clear sequence of actions in the formation of indicators of such reporting. The use of such an algorithm allows enterprises to avoid mistakes in collecting and summarising the necessary information, ensures the reliability, completeness, and objectivity of the report indicators, and creates conditions for further comparative analysis of performance in the dynamics and context of individual elements of sustainable development.

The proposed form and the algorithm for its filling can be recommended for practical use in the system of management accounting of agricultural enterprises growing plant products for making informed management decisions, planning, forecasting, and preparing non-financial reporting in accordance with modern requirements of sustainable development.

A promising area for further research, in our opinion, is the need to discuss the development of a methodology for auditing the sustainability reporting of agricultural enterprises.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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ЗВІТНІСТЬ ЗІ СТАЛОГО РОЗВИТКУ СІЛЬСЬКОГОСПОДАРСЬКИХ ПІДПРИЄМСТВ: ЕМПІРИЧНИЙ ДОСВІД УКРАЇНИ

Метою цього дослідження є посилення інформаційного забезпечення ухвалення управлінських рішень у контексті сталого розвитку через розробку методологічного підходу до формування звітності зі сталого розвитку сільськогосподарських підприємств, що вирощують продукцію рослинництва. Актуальність дослідження зумовлена зростанням вимог до прозорості діяльності сільськогосподарських підприємств, зокрема тих, що вирощують продукцію рослинництва, необхідністю інтеграції екологічних, соціальних та екологічних аспектів до системи обліково-аналітичного забезпечення, а також відсутністю уніфікованих форм звітності, які були б адаптовані до галузевих особливостей сільськогосподарських підприємств, що вирощують продукцію рослинництва.

У межах проведеного дослідження автори вдосконалили методологічні положення щодо формування звітності зі сталого розвитку сільськогосподарських підприємств, що, на відміну від існуючих, урахує сучасні тенденції сталого розвитку таких підприємств і розкриває відповідні групи показників (фінансові показники економічної та соціальної ефективності, нефінансові та фінансові показники природо-екологічної діяльності й нефінансові показники економічної ефективності). Це дозволяє комплексно відобразити результати діяльності сільськогосподарських підприємств, що вирощують продукцію рослинництва, та рівень їх відповідності цілям сталого розвитку. Запропонований методологічний підхід сприяє розвитку такого елемента методу бухгалтерського обліку як звітність шляхом розширення її змістовного наповнення та аналітичних можливостей звітності зі сталого розвитку.

Практична цінність цього наукового дослідження полягає в тому, що отримані результати сприятимуть розкриттю інформації зі сталого розвитку українськими сільськогосподарськими підприємствами, які займаються виробництвом продукції рослинництва. Запропонована форма такої звітності зі сталого розвитку для сільськогосподарських підприємств та алгоритм її заповнення забезпечать розробку якісно нового типу звітності, яка буде адаптована для підтримки ефективного управління їхньою діяльністю.

Ключові слова: звітність, сталий розвиток, звітність зі сталого розвитку, нефінансова звітність, інтегрована звітність, управлінська звітність, сільськогосподарські підприємства, корпоративна соціальна відповідальність, корпоративне управління

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