

Фінанси, облік, аудит та оподаткування

Finance, accounting, audit and taxation

DOI: [10.26565/2786-4995-2025-4-03](https://doi.org/10.26565/2786-4995-2025-4-03)

UDC 657.471:658.8:631.11

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Methodology of management accounting in supporting management processes of marketing activities of agricultural enterprises in Ukraine

Abstract. Management accounting in the marketing activities of Ukrainian agricultural enterprises is a key tool for effective decision-making under conditions of digital transformation, military disruption, and European integration. The study focuses on the adaptation of accounting systems to marketing needs, emphasizing cost analysis, profitability assessment, and integration with digital platforms such as CRM and ABC analysis.

Problem statement. The main problem lies in the lack of standardized approaches to accounting for marketing expenses, insufficient integration with digital tools, and a shortage of qualified personnel. These issues hinder the formation of data-driven marketing strategies and reduce the effectiveness of management decisions.

Unresolved aspects of the problem. Challenges include the limited structure of account 93 "Selling expenses," absence of unified methodologies for calculating marketing costs, and underutilization of ROI and segment analysis tools. The impact of biological asset variability and seasonal cycles on accounting remains insufficiently studied.

Purpose of the article. To analyze management accounting methods that support marketing processes in agricultural enterprises, and to propose practical recommendations for improving accounting systems in line with digital transformation and international standards.

Presentation of the main material. The article classifies accounting models by cost recording method, analytical structure, and level of digital integration. It highlights the role of ABC analysis, ROI tracking, and cost/profit center accounting in evaluating marketing effectiveness. Successful practices in export-oriented enterprises and the berry sector are examined.

Conclusions. Management accounting enhances marketing efficiency by enabling cost control, profitability analysis, and strategic planning. Its modernization is essential for improving competitiveness and sustainability in domestic and international markets.

Keywords: *management accounting, marketing of agricultural enterprises, costing, account 93, ABC analysis, digital transformation, ROI, CRM systems.*

JEL Classification: M41; Q13; L21; O33; D24

Formulas: 0; **fig.:** 0; **tabl.:** 4; **bibl.:** 19

For citation: Vlasov V. Methodology of management accounting in supporting management processes of marketing activities of agricultural enterprises in Ukraine. Financial and Credit Systems: Prospects for Development. №4(19) 2025. P. 37-47. DOI: <https://doi.org/10.26565/2786-4995-2025-4-03>



Introduction. In the current conditions of the Ukrainian agricultural sector, management accounting methods are becoming particularly important as a basis for ensuring effective management processes. The growing complexity of marketing activities, digital transformation, unstable market conditions, and integration into the European economic space require agricultural enterprises to implement accounting systems capable of responding quickly to changes and providing accurate information for decision-making. Management accounting performs the function of internal information provision, allowing for the analysis of costs, assessment of profitability, formation of pricing policy, and control of the effectiveness of marketing activities. Therefore, research into management accounting methods — its tools, models, approaches, and practices — is key to understanding the mechanisms of marketing management in agricultural production and to developing strategies capable of ensuring the competitiveness of enterprises in a complex economic environment.

Literature review. In recent years, management accounting methods in supporting the management processes of marketing activities of agricultural enterprises in Ukraine have been the subject of active scientific analysis. Researchers focus on adapting accounting systems to the digital environment, classifying costs, automating document flow, implementing analytical tools, and integrating management accounting with marketing processes.

A publication by a group of authors led by Nitsenko V. (2017) examines the role of accounting and analytical information in the enterprise management system. It defines the functional tasks of accounting data that support management decision-making, particularly in the context of marketing activities. The authors emphasize that the quality of accounting information directly affects management efficiency and commercial performance.

In their study, Birchenko N., Lutsenko O., and Ostapenko R. (2025) justify the use of statistical methods in the transformation of accounting. The emphasis is on the use of digital technologies — artificial intelligence, cloud platforms, and blockchain — to improve reporting accuracy, cost transparency, and support management processes in agricultural marketing.

The work of Litvinenko V. and Kryvoshey O.V. (2025) analyzes the documentary support of marketing activities of agricultural enterprises. The authors point out the barriers associated with paper media and propose the introduction of uniform standards for digital document management that can be integrated into accounting systems for effective management of marketing processes.

The article by Kryvoshey O.V. (2025) proposes a model for digital accounting of the marketing activities of agricultural enterprises. The model is focused on the use of ERP systems, cloud platforms, and software solutions for small farms. The author argues that the digitization of accounting is a key factor in improving the effectiveness of marketing management.

The scientific work by Vysochan O. and Vodyanoy T.B. (2024) systematizes approaches to the classification of marketing costs. Four accounting models are identified: marketing, normative, differentiated, and synthetic. The correspondence of accounts is generalized, taking into account legislative requirements and current practice, which allows the system to be adapted to the specifics of agricultural marketing.

The publication by Shkromida V., Balanyuk I.F., Kuzmina T., and Gnatyuk T. (2024) substantiates the imperatives of forming an accounting system for managing marketing expenses. The authors emphasize automation, the use of ROI, CPA, and CLV indicators, and the adaptation of the system to market changes. The importance of integrating accounting with analytical software products to improve the effectiveness of marketing strategies is emphasized.

In the study by Vlasov V.O. (2024), a breakdown of account 93 “Sales expenses” for the agricultural sector is proposed. The author justifies the need to introduce sub-accounts for marketing expenses, which allows for a more accurate reflection of expenses for advertising, logistics, and participation in exhibitions. It also proposes additions to form 50 s.g. with new indicators that increase the analytical accuracy of management accounting.

Purpose, objectives, and research methods. The purpose of this study is to comprehensively examine management accounting methods in supporting the management processes of marketing activities of agricultural enterprises in Ukraine, taking into account current challenges, digital transformation, and the need to adapt to international standards. The main focus is on the analysis of accounting models, costing tools, accounting systems, and mechanisms for integrating accounting with marketing decisions.

The methodological basis of the study is a combination of general scientific and special methods. In particular, methods of analysis and synthesis, induction and deduction are used to study the theoretical foundations of management accounting and to generalize scientific approaches to its application in marketing activities. The abstraction method is used to identify typical cost accounting models in the agricultural sector. The structural-functional method is used to study the relationship between accounting tools and marketing processes. The systematization method is used to classify accounting approaches by type of enterprise, level of digitalization, and marketing activity. The logical generalization method is used to formulate conclusions and recommendations for improving management accounting methods in agricultural marketing.

Research results. Management accounting in Ukrainian agricultural enterprises ensures the collection, processing and analysis of financial information for making informed management decisions that are crucial for marketing activities. It allows controlling production costs, assessing the profitability of individual product lines and forming effective strategies for resource allocation and pricing, which directly affect marketing efficiency. In a highly competitive market, where a significant proportion of agricultural enterprises operate at a loss, management accounting becomes a tool for comprehensive analysis of market demand, adaptation of products to consumer requirements and production of competitive goods oriented towards export (Vlasov, 2024).

These functions are particularly relevant in the context of the transformation of the Ukrainian agricultural market. Arid climatic conditions and the consequences of the conflict are causing a decline in exports of cereals and legumes, particularly maize. At the same time, corn production is showing positive dynamics, and domestic grain prices are rising due to global uncertainty and high export demand. This encourages agribusinesses to introduce innovations such as precision farming, climate-resistant seeds and digital technologies, which form the basis of modern marketing strategies and contribute to product differentiation and the strengthening of Ukraine's position in international markets.

In this context, the marketing activities of agricultural enterprises are of strategic importance, especially in the context of war, economic instability and the prospect of European integration. To strengthen their positions in domestic and international markets, enterprises are actively implementing digital solutions — e-commerce, social media, CRM systems — as well as developing branding, reputation marketing and value propositions focused on long-term partnerships and attracting investment. At the same time, the sector faces logistics disruptions, funding shortages and high competition, which requires flexible, adaptive strategies: export diversification, resource optimisation and digital transformation for a stable market presence (Kvasova et al., 2023).

Given these challenges, the ability of companies to balance short-term tactical decisions and long-term strategic goals is particularly important. Successful agricultural companies develop flexible marketing strategies that allow them to adapt quickly to changes while maintaining a focus on sustainable business development. Such strategic flexibility becomes a competitive advantage in the current conditions of the Ukrainian agricultural market.

Management accounting in the marketing activities of agricultural enterprises is implemented through complex, data-driven approaches that divide agricultural operations into separate profit and cost centres. This allows producers to analyse each area of activity individually, rather than treating all income and expenses as a single entity. This approach makes it possible to calculate the actual break-even points for each unit of production and make faster, more informed decisions by

measuring variables such as profit margins by profit centres, cost trends compared to previous years, and the financial impact of strategy changes (Farmonaut, n.d.).

Various management accounting methods are used in this process: cash basis, accrual basis, hybrid approaches, and integrated systems. The cash basis method, popular among small businesses, records transactions at the time of cash flow and is consistent with tax reporting. The accrual method provides a more accurate reflection of financial results, allowing for effective tracking of expenses related to individual products or campaigns. Large enterprises often use hybrid or integrated systems that combine the advantages of both approaches and include tools for analysing costs, profit centres, marketing margins and resource optimisation. Such systems provide real-time analytical transparency, helping to identify profitable channels and activities, which contributes to informed decision-making and increased competitiveness (Table 1) (Mutual Agricultural Software Alliance, 2023).

Table 1. Management accounting methods and their application in the marketing activities of agricultural enterprises

Management accounting method	Application in the marketing activities of agricultural enterprises
Cash accounting	Tracking actual cash flows from marketing activities, easy to implement for small farms
Accrual method	Accurate reflection of marketing expenses and revenues in the relevant periods, effective for long-term marketing strategies
Hybrid methods	Combines the advantages of cash accounting and accrual accounting to balance tax optimisation and management information
Integrated management accounting systems	Comprehensive analysis of marketing activities, taking into account the interrelationships between different business areas

Source: constructed using (Mutual Agricultural Software Alliance, 2023).

Within the framework of marketing activities of Ukrainian agricultural enterprises, management accounting is based on the use of a number of tools that allow not only to record expenses, but also to analyse their effectiveness in the context of market behaviour. These tools include cost allocation models, cost and profit centre accounting, activity-based costing (ABC), and farm management software. They cover not only financial indicators but also operational data — production volumes, field locations, harvest year, responsible managers — which ensures informed marketing decisions. The ABC method deserves special attention, as it allows for the accurate allocation of costs based on actual resource consumption, the assessment of the profitability of individual market segments and sales channels, and the optimisation of the marketing budget by focusing resources on the most promising areas (Table 2) (Zarzycki, 2024).

Table 2. Modern management accounting tools in the marketing activities of agricultural enterprises

Management accounting tool	Functionality in marketing activities
Cost allocation models	Accurate determination of the cost of various types of products for pricing policy formation
Cost centre accounting	Control and optimisation of marketing costs by activity area
Profit centre analysis	Evaluation of the effectiveness of marketing strategies for different product lines
Activity-based costing (ABC)	Detailed analysis of marketing activity costs and their contribution to value creation
Farm management software	Automation of data collection and analysis to support marketing decisions
Integration with precision farming systems	Optimisation of marketing strategies based on field productivity and product quality data

Source: constructed using (Zarzycki, 2024).

The coordinated use of these tools allows companies to create flexible budgets that are adapted to changing market conditions. Activity-based budgeting and costing are complementary mechanisms: the former provides planning and control of marketing campaigns, taking into account seasonality and price volatility, while the latter details expenses by type of activity, allowing their actual profitability to be assessed. This approach is particularly effective for companies with a wide range of products and a multi-segment market presence.

Return on investment (ROI) analysis and segment analysis also play an important role in management accounting. ROI allows you to evaluate the effectiveness of marketing channel and campaign spending, identify profitable areas for investment, and justify budget allocation, taking into account long production cycles and the lag between expenses and revenues. Modern integrated accounting systems provide accurate long-term profitability estimates. Segment analysis, in turn, allows you to assess the profitability of individual market segments, regions, sales channels, and customer groups, which contributes to the formation of targeted strategies, optimisation of the product range, and strengthening of the competitive advantages of agricultural enterprises (Garrett, 2023).

Despite the availability of effective tools, the implementation of management accounting in the marketing activities of Ukrainian agricultural enterprises is in a transitional state. Large farms are already integrating marketing and sales functions into their accounting systems through financial reporting and specialised documentation, but the methodology for accounting for expenses, particularly within account 93 'Sales expenses', remains non-standardised. There is ongoing debate in the scientific literature regarding the refinement of the structure of analytical accounts to more accurately reflect marketing, advertising and commercial expenses. Despite the export orientation of the agricultural sector and its significant contribution to GDP, accounting practices are being modernized gradually, under the influence of economic reforms and the need to comply with international standards. There are currently no unified statistical data on the full-scale implementation of management accounting in the marketing sphere (Mikhailova & Mikhailov, 2017).

At the same time, Ukrainian agribusinesses are demonstrating successful practices, especially in the context of military challenges and global market dynamics. The berry sector stands out for its implementation of data-driven digital strategies, actively using social media to reach international consumers, which ensures a positive return on investment even in the face of regulatory complexity. Farms are integrating CRM systems, e-commerce and automated communication tools, complemented by SWOT analysis to identify competitive advantages. The combination of ICT with traditional accounting methods contributes to effective production and sales management, expansion of export geography and brand strengthening through digital channels (Nitsenko et al., 2017).

The trend towards analysing the return on investment in digital marketing channels deserves special attention. Companies are implementing systems to track the effectiveness of online advertising, social media and e-commerce, which allows them to optimise marketing budgets and focus on the most profitable channels. This approach is critically important in the context of limited resources and high competition in international markets, where Ukrainian producers are seeking to strengthen their positions. At the same time, an analysis of management accounting practices in marketing activities reveals significant differentiation depending on the size of the enterprise and its export orientation. Large agricultural holdings, especially those attracting international investment, implement comprehensive management accounting systems that comply with international standards and provide detailed analysis of marketing costs and results. Medium and small enterprises often limit themselves to basic forms of accounting, which does not allow them to fully utilise the potential of management accounting to optimise marketing activities (Nitsenko & Rudenko, 2017).

However, on the path to full integration of management accounting into marketing activities, agricultural enterprises face a number of systemic challenges. One of the fundamental problems is the difficulty of accurately determining the cost of agricultural products due to the unique characteristics of biological assets and seasonal production cycles. This complicates the formation of a sound pricing policy and the assessment of the effectiveness of marketing activities, since without an accurate understanding of the cost price, it is impossible to correctly calculate the profitability of various marketing strategies and sales channels (Pylypenko et al., 2025).

Added to this are logistical disruptions and landmine clearance requirements caused by the ongoing war, which consume management resources and hinder systematic process improvement. In a situation where companies are forced to focus on solving urgent operational problems, the development of integrated management accounting systems often takes a back seat, limiting opportunities for strategic planning and analysis of marketing activities (Table 3) (Chukurna et al., 2018).

Table 3. Challenges and problems of implementing management accounting in the marketing system of agricultural enterprises

Category of challenges	Specific problems of implementing management accounting in marketing activities
Production and accounting	The complexity of determining cost due to the characteristics of biological assets and seasonal cycles
Technological	Imperfect integration of accounting software with other management tools, in particular geographic information systems
Infrastructure	Underdeveloped agricultural market infrastructure, volatile pricing, high market monopolisation
Human resources	Shortage of qualified personnel and insufficient expertise at the intersection of management accounting, marketing and digital technologies
Military and logistical	Logistical disruptions and requirements for demining territories, which consume management resources

Source: constructed using (Chukurna et al., 2018).

One of the most significant barriers to the effective implementation of management accounting in the marketing activities of Ukrainian agricultural enterprises is the shortage of qualified personnel and insufficient expertise at the intersection of management accounting, marketing, and digital technologies. This problem is particularly acute in small and medium-sized enterprises, which do not have the resources to attract highly qualified specialists or invest in comprehensive training programmes. The lack of specialists who understand the specifics of agricultural production, the principles of management accounting and modern marketing approaches significantly limits the possibilities for integrating these areas (Bila & Bilyi, 2025).

In addition to staffing challenges, there are difficulties in harmonising accounting and reporting systems with constantly changing EU requirements. This creates regulatory uncertainty and requires resource-intensive adaptation, especially for export-oriented enterprises that must ensure that their products and business processes comply with European standards of transparency and environmental friendliness. In addition, technological gaps — in particular, the limited adoption of digital tools and artificial intelligence — complicate the automation and integration of accounting with data-driven marketing decision-making. The imperfect integration of accounting software with other management tools, including geographic information systems, limits the possibilities for comprehensive analysis of the effectiveness of marketing activities in different regions and market segments. The lack of reliable real-time data on the status of biological assets at critical decision-making moments also complicates the process of planning and evaluating marketing strategies (Table 4) (Nitsenko & Gogol, 2018).

Table 4. The impact of management accounting implementation problems on the effectiveness of marketing activities of agricultural enterprises

Consequences of problems with implementing management accounting	Impact on the marketing activities of agricultural enterprises
Inaccurate assessment of the profitability of marketing activities	Inefficient allocation of the marketing budget, reduced ROI
Limited opportunities for segment analysis	Insufficiently targeted marketing strategies, loss of potential market niches
Lack of integration of production and marketing data	Inconsistency of production plans with marketing goals
Difficulty in adapting to European standards	Limited opportunities for export to premium EU markets
Low level of digitalisation of marketing processes	Loss of competitive advantages in digital marketing and e-commerce

Source: constructed using (Nitsenko & Gogol, 2018).

In addition to internal constraints, external structural factors that hinder the effectiveness of management accounting should also be taken into account. Underdeveloped agricultural market infrastructure, volatile and unpredictable pricing, high monopolisation, and insufficient transformation of many individual farms into commercially oriented enterprises hinder the use of effective marketing analysis and planning. Even well-designed management accounting systems can yield limited results due to external market constraints and structural problems in the industry. In addition, many agricultural enterprises in Ukraine have not fully implemented management accounting practices adapted to marketing, which limits their ability to engage in systematic, market-oriented management and strategic decision-making (Hrebenyk et al., 2023).

Discussion. The study confirms that management accounting is a key instrument for supporting marketing activities of Ukrainian agricultural enterprises, especially under conditions of digital transformation, military disruption, and integration into European markets (Bila & Bilyi, 2025). The complexity of agricultural production, seasonal cycles, and biological asset variability necessitates flexible accounting models that can respond to rapid changes and provide accurate data for decision-making (Zarzycki, 2024). Integration with marketing tools such as CRM systems, ABC analysis, and cost/profit center accounting enables enterprises to evaluate strategy effectiveness, optimize resource allocation, and improve pricing policies — particularly relevant for export-oriented agribusinesses (Garrett, 2023).

Effective enterprises increasingly apply hybrid accounting systems that combine cash and accrual principles, supported by digital platforms for real-time analytics and integration with precision farming technologies (Mutual Agricultural Software Alliance, 2023). However, implementation remains uneven: small and medium-sized enterprises often lack resources and expertise to adopt advanced solutions. A critical issue is the lack of standardization in accounting for marketing expenses, especially within account 93 “Selling expenses.” The absence of detailed sub-accounts and unified methodologies complicates ROI assessment, segment profitability analysis, and campaign evaluation. Introducing sub-accounts for advertising, logistics, and promotion would enhance analytical capacity and support targeted strategies (Vlasov, 2024).

Personnel shortages and insufficient interdisciplinary expertise at the intersection of accounting, marketing, and digital technologies further constrain effectiveness. Development of training programs and professional standards is essential to address this gap. External factors — underdeveloped infrastructure, market monopolization, and regulatory uncertainty — also impact management accounting. Enterprises must navigate volatile pricing, fragmented supply chains, and evolving EU compliance requirements, which demand flexible models and strategic foresight. Segment analysis, ROI tracking, and activity-based budgeting help mitigate these challenges by providing granular insights into market behavior and financial performance.

In the context of military risks and landmine contamination, management accounting must incorporate risk assessment tools and scenario modeling. Integration with GIS platforms and climate analytics enhances decision-making by linking financial data with environmental and

operational variables. Despite these challenges, Ukrainian agribusinesses demonstrate successful practices, especially in the berry sector, where digital strategies and CRM systems support international outreach and brand development. However, harmonizing accounting systems with EU standards remains a resource-intensive task, particularly for export-oriented enterprises.

Overall, the discussion underscores the need for a comprehensive approach to management accounting in agricultural marketing — one that combines financial rigor, digital innovation, and strategic adaptability. Standardized methodologies, investment in digital infrastructure, and capacity building are key priorities for enhancing competitiveness and sustainability of Ukrainian agricultural enterprises in both domestic and international markets.

Conclusions. Management accounting methodology is a multifaceted and complex tool that covers various aspects of marketing management in agricultural enterprises. It is based on the interaction of financial, production, analytical and digital components, which emphasises its systemic nature and strategic importance. An analysis of current accounting practices shows that, despite the diversity of approaches and the level of digitalisation, the effective application of management accounting contributes to increased cost transparency, resource optimisation and the formation of competitive marketing strategies.

Research confirms that the integration of accounting systems with marketing tools, the introduction of ABC analysis, cost and profit centre accounting, and the adaptation of account 93 'Selling expenses' are critical elements for ensuring effective management. At the same time, accounting is highly dependent on personnel, technological, and regulatory factors, which complicates its implementation in an unstable market.

The current challenges facing the agricultural sector — military risks, logistical disruptions, a shortage of skilled personnel, and the need for harmonisation with international standards — require constant updating and improvement of management accounting methods. This requires not only local but also industry-wide efforts in the areas of standardisation, digital transformation, staff training and the development of adaptive accounting models.

Therefore, further research and practical implementation of effective approaches to management accounting in the marketing activities of agricultural enterprises is a key task for ensuring their sustainable development, competitiveness, and integration into global markets.

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Received: 30.06.2025

Accepted: 08.12.2025

Received after review: 12.10.2025

Published: 31.12.2025

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Методика управлінського обліку у забезпеченні управлінських процесів маркетингової діяльності аграрних підприємств

Анотація. Управлінський облік у маркетинговій діяльності українських сільськогосподарських підприємств є ключовим інструментом для ефективного прийняття рішень в умовах цифрової трансформації, військових конфліктів та європейської інтеграції. Дослідження зосереджується на адаптації систем обліку до потреб маркетингу, акцентуючи увагу на аналізі витрат, оцінці рентабельності та інтеграції з цифровими платформами, такими як CRM та ABC-аналіз.

Постановка проблеми. Основна проблема полягає у відсутності стандартизованих підходів до обліку маркетингових витрат, недостатній інтеграції з цифровими інструментами та нестачі кваліфікованого персоналу. Ці питання перешкоджають формуванню маркетингових стратегій на основі даних та знижують ефективність управлінських рішень.

Невирішені аспекти проблеми. Серед викликів — обмежена структура рахунку 93 «Витрати на збут», відсутність уніфікованих методик розрахунку маркетингових витрат, недостатнє використання інструментів ROI та сегментного аналізу. Вплив мінливості біологічних активів та сезонних циклів на бухгалтерський облік залишається недостатньо вивченим.

Мета статті. Проаналізувати методи управлінського обліку, що підтримують маркетингові процеси в сільськогосподарських підприємствах, та запропонувати практичні рекомендації щодо вдосконалення систем бухгалтерського обліку відповідно до цифрової трансформації та міжнародних стандартів.

Основний матеріал. У статті класифіковано моделі бухгалтерського обліку за методом обліку витрат, аналітичною структурою та рівнем цифрової інтеграції. Підкреслено роль ABC-аналізу, відстеження ROI та обліку центрів витрат/прибутку в оцінці ефективності маркетингу. Розглянуто успішні практики на експортно-орієнтованих підприємствах та в зручному секторі.

Висновки. Управлінський облік підвищує ефективність маркетингу, забезпечуючи контроль витрат, аналіз прибутковості та стратегічне планування. Його модернізація є необхідною для підвищення конкурентоспроможності та стійкості на внутрішньому та міжнародному ринках.

Ключові слова: управлінський облік, маркетинг сільськогосподарських підприємств, калькуляція собівартості, рахунок 93, ABC-аналіз, цифрова трансформація, ROI, CRM-системи.

Формули: 0; рис.: 0; табл.: 4; бібл.: 19

Для цитування: Vlasov V. Methodology of management accounting in supporting management processes of marketing activities of agricultural enterprises in Ukraine. *Фінансово-кредитні системи: перспективи розвитку*. №4(19) 2025. С. 37-47. DOI: <https://doi.org/10.26565/2786-4995-2025-4-03>

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Стаття надійшла до редакції 30.06.2025 *Статтю рекомендовано до друку 08.12.2025*
Стаття надійшла після рецензування 12.10.2025 *Статтю опубліковано 31.12.2025*