

DOI: <https://doi.org/10.32782/2524-0072/2026-85-166>

UDC 657.1:338.24

SOCIAL RESPONSIBILITY OF FARMERS: ACCOUNTING AND ANALYTICAL ASPECT AND ROLE IN THE RESTORATION OF THE AGRICULTURAL SECTOR OF UKRAINE

СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ ФЕРМЕРІВ: ОБЛІКОВО-АНАЛІТИЧНИЙ АСПЕКТ ТА РОЛЬ У ВІДНОВЛЕННІ АГРАРНОГО СЕКТОРУ УКРАЇНИ

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This study examines the role of social responsibility of farms in ensuring sustainable development of rural areas of Ukraine under wartime and post-war conditions. The research substantiates that social responsibility is transforming into a strategic factor influencing food security, social stability and economic resilience of the agricultural sector. Special attention is paid to accounting and analytical support of social responsibility, including the implementation of non-financial reporting, ESG-based approaches and sustainability indicators. The study analyzes the transformation of farmers' functions during crisis conditions and highlights their contribution to employment, community support, humanitarian initiatives and recovery processes. The importance of adapting EU experience, strengthening institutional support and improving management practices for ensuring long-term sustainability and competitiveness of farms is emphasized.

Keywords: social responsibility, farms, sustainable development, rural areas, non-financial reporting.

У статті досліджується сутність та значення соціальної відповідальності фермерських господарств у контексті забезпечення сталого розвитку аграрного сектору України в умовах війни та повоєнних трансформацій. Обґрунтовано, що в сучасних умовах соціальна відповідальність фермерів виходить за рамки традиційного розуміння корпоративної соціальної відповідальності та набуває стратегічного значення як інструмент забезпечення продовольчої безпеки, соціальної стабільності та відновлення сільських територій. Проаналізовано наукові підходи до визначення соціальної відповідальності сільськогосподарських підприємств, зокрема вітчизняних та зарубіжних дослідників, що дозволило узагальнити основні складові цієї концепції: економічну, соціальну та екологічну. Встановлено, що існуючі дослідження переважно зосереджені на великих сільськогосподарських підприємствах, тоді як роль малих та середніх фермерських господарств залишається недостатньо розкритою. Особлива увага приділяється трансформації соціальної відповідальності фермерів у воєнних умовах, коли вони виконують не лише економічні, а й важливі соціальні та гуманітарні функції, забезпечуючи зайнятість населення, підтримуючи внутрішньо переміщених осіб, беручи участь у волонтерських ініціативах та зберігаючи продовольчі ланцюги. Визначено, що у повоєнний період соціальна відповідальність стає ключовим фактором у відновленні сільських територій, розвитку інфраструктури, інтеграції ветеранів та відновленні людського капіталу. Досліджено проблеми обліку соціальної відповідальності фермерських господарств, зокрема, відсутність єдиних підходів до її відображення, недостатній розвиток нефінансової звітності та обмеженість аналітичних інструментів оцінки. Обґрунтовано необхідність інтеграції міжнародних стандартів, зокрема ESG-підходів, у практику управління фермерськими господарствами. Дослідження доводить, що впровадження соціально відповідальних практик сприяє підвищенню конкурентоспроможності фермерських господарств, зміцненню довіри з боку зацікавлених сторін та створенню передумов для довгострокового сталого розвитку аграрного сектору України.

Ключові слова: соціальна відповідальність, фермерські господарства, сталий розвиток, сільські території, нефінансова звітність.



Statement of the problem. In Ukraine, socially responsible agriculture is becoming increasingly relevant in the context of significant socio-economic, institutional and structural transformations. Agriculture is still the backbone of the national economy and provides a significant percentage of gross value added, rural jobs and export earnings. As a result, the degree to which social responsibility practices are incorporated into agricultural practices has a direct impact on economic growth, as well as on social cohesion, environmental sustainability and the long-term development of rural areas.

There are several features of the Ukrainian agricultural sector that are unique to this structure; the structural composition is polarized, and this includes the predominant structure of large vertically integrated agrohholdings against a numerically significant but economically weak group of small and medium-sized farmer producers. This structural asymmetry exacerbates social and environmental problems such as unequal access to land and finance, precarious employment relationships, precarious working conditions, inadequate social infrastructure in rural areas and increasing environmental stresses. Responsible agriculture should therefore be seen within this framework not only as an optional management strategy, but also as a means of addressing systemic weaknesses and contributing to the successful development of rural areas.

The issue of social responsibility accounting of farmers and agricultural enterprises has become increasingly important in the context of sustainable rural development and transformation of the agricultural sector. Both Ukrainian and foreign researchers emphasize the importance of integrating social responsibility into management systems and accounting practices of agricultural enterprises.

Analysis of recent research and publications. D. Novikov considers social responsibility of agricultural enterprises as a system of economic, environmental, and social measures aimed at ensuring sustainable development of rural areas and improving competitiveness of agricultural producers. The author emphasizes that socially responsible activities contribute to strengthening relations with local communities and increasing investment attractiveness of enterprises [1, p. 100].

J. Elkington proposed the "Triple Bottom Line" approach, which integrates economic, social, and environmental dimensions and is widely used for accounting and reporting of social

responsibility activities in agricultural enterprises worldwide [10, p. 74].

Thus, foreign experience demonstrates systematic approaches to accounting for social responsibility through integrated reporting, ESG indicators, and sustainability standards, which can be adapted to agricultural enterprises in Ukraine.

Building socialization of economic activity is a prominent global trend of the growth of entrepreneurial activity, also common in Ukrainian economy. This process shows that society expects business to respect principles of fairness in competition, proper care of its employees, responsibility for environmental consequences of its activities, participation in projects to solve social problems. Adherence to relevant norms of behaviour is the subject matter of social responsibility among enterprises – as having an impact on behavior before society and its institutions; responsibility concerning moral and spiritual development, internal culture.

According S. Kovalchuk to researchers of the new-generation Ukrainian society, social responsibility of farms as part of sustainable agricultural development is under active study. It is believed that the application of the social responsibility concepts can not only improve the social environment in the farming communities, but also help to increase the system level of production efficiency [11]. In addition, socially responsible activities have been shown to significantly increase the employee retention and the part played by the youth in the agriculture sector, key to sustainable development of rural populations.

One important factor to enhance social responsibility among farms is establishing the formation of a mechanism for effective communication with local communities and other stakeholders. M. Hrytsenko found that increasing the level of public participation among communities in decision-making is the basis for building trust and social solidarity – which are both important for sustainability improvement [12]. Furthermore, social programs of integration counteract the social injustices of such high unemployment areas, which helps to reduce the effect of socio-economic inequality. It is also important to realize the relevance of the state in fostering farms' social responsibility [13].

Highlighting previously unresolved parts of the overall problem. Despite significant scientific developments in the field of social responsibility of agricultural enterprises, some aspects remain insufficiently researched.

In particular, there is no single methodological approach to accounting for the social responsibility of farms, which complicates its integration into the management system. Most research focuses on large enterprises, while the specifics of small and medium-sized farms remain without due attention. The system of indicators for assessing social responsibility and the practice of non-financial reporting are also insufficiently developed. In addition, research on the transformation of social responsibility of farmers in the conditions of the war and post-war periods is limited.

Formation of the objectives of the article.

The purpose of this article is to examine the role of social responsibility in farming enterprises in ensuring sustainable development in Ukraine's agricultural sector. The study analyzes the transformation of social responsibility during the war and post-war periods. Particular attention is paid to identifying the economic, social, and environmental components of farmers' social responsibility. The article assesses the importance of accounting and analytical support in managing the socially responsible activities of farms. It also aims to explore the implementation of non-financial reporting and ESG approaches in agricultural enterprises. Another objective is to study the contribution of farms to food security, employment, and stability in rural areas. Furthermore, the aim is to justify the need to adapt European experience to improve social responsibility management and ensure the long-term sustainability of farms.

Summary of the main research material.

Responsible agriculture should therefore be seen as a means of addressing systemic weaknesses and contributing to rural development [3; 5].

The results of the study indicate that accounting for social responsibility in farms requires the development of a structured system of indicators that ensures comparability and consistency of social data. It has been established that the integration of social responsibility into accounting systems should be based on a combination of financial and non-financial information, which increases the analytical value of reporting and supports management decision-making [7; 10].

The study also shows that the use of standardized approaches to the recognition and measurement of social expenses contributes to increased transparency and accountability of agricultural enterprises [3; 5].

Furthermore, the implementation of integrated reporting practices allows farms to better communicate information about their

social impact to stakeholders and increases their investment attractiveness [8; 9].

The social responsibility of farms is manifested through a combination of economic efficiency, social orientation and ecological balance. In the pre-war period, it was implemented mainly through job creation, tax payment, compliance with environmental standards and participation in the development of local infrastructure. However, in wartime, its content has significantly expanded and includes ensuring food security, supporting the local population, internally displaced persons, participation in humanitarian and volunteer initiatives.

Social responsibility in agriculture is becoming more and more woven into sustainability standards, certification schemes, and corporate governance systems in developed economies.

It is important to emphasize that farms in wartime perform not only economic, but also socio-institutional functions. They act as key entities in ensuring the livelihoods of rural areas, contribute to reducing social tension, maintain employment and ensure the stability of food chains. Thus, the social responsibility of farmers acquires the features of socially significant activities aimed at strengthening national resilience.

In the post-war period, the role of social responsibility of farms increases even more. It becomes the basis for the restoration of rural areas, infrastructure development, integration of veterans and internally displaced persons, as well as the restoration of human capital. The implementation of socially responsible practices contributes to the return of the population to the deoccupied territories, the activation of entrepreneurial activity and the formation of social cohesion of communities.

At the same time, the effectiveness of the implementation of social responsibility largely depends on the level of its accounting and analytical support. Today, Ukraine lacks unified approaches to accounting for social costs of farms, which complicates the assessment of their social contribution. The introduction of non-financial reporting, in particular based on ESG approaches, will increase the transparency of farmers' activities, strengthen trust from investors, partners and local communities [7; 10].

An important direction of development is the adaptation of European experience in the field of social responsibility to the conditions of functioning of Ukrainian farms. This involves the integration of social and environmental standards into the management system, the development

of partnerships with local communities and the introduction of modern reporting tools [8–10].

Modern military challenges have significantly transformed the economic and social environment of the functioning of the agricultural sector of Ukraine. In conditions of full-scale war, farms found themselves not only under the influence of traditional market risks, but also facing threats of physical destruction of assets, loss of land resources, labor potential and logistical connections. Under such conditions, the social responsibility of farmers acquires a qualitatively new meaning and becomes an important factor in ensuring the stability of rural areas and food security of the state.

During wartime the social responsibility of the farmer shows itself as the provision of food throughout the continuation of production even in the face of limited access to resources, mining of agricultural lands and threats to workers' lives. Through their own service, farmers play a socially significant role in this area by feeding local people, providing jobs in the countryside, serving community needs, and participating in humanitarian and volunteer initiatives. So their behavior becomes not only economic but it becomes of a civic and a social purpose. Furthermore, the ethics of agriculture under wartime conditions is much higher, which may also contribute to an ethical perspective with the ethical concerns of the farming activity being highly elevated as farmers need to choose whether to create economic conditions for their businesses with safety of the workers in the workforce and the local community. In these

conditions, the role of socially decent farmers as responsible local social actors, like the quasi-public ones and responsible social actors, is to prevent food insecurity, secure rural employment opportunities, and secure adequate supply chains (in extreme times of great uncertainty). Their contribution to a strong social resilience and solidarity is facilitated through collaboration of local authorities, humanitarian organizations, and volunteer networks. Therefore, social responsibility in wartime agriculture, which goes beyond the bounds of typical corporate social responsibility practices, is rather a matter of national resilience and societal stability, thus not only being a factor in this social-responsibility dimension but an important component of national resilience towards peace and stable society during the war.

The social responsibility of farmers becomes particularly relevant in the context of supporting internally displaced persons, veterans and their family members. Providing temporary or permanent employment, participating in community social programs, and assisting in the restoration of housing and production infrastructure form the basis for social cohesion and reducing tension in rural areas. In this aspect, farms act as important institutional elements of local development. In the post-war period, the social responsibility of farmers is transformed into a strategic resource for the restoration of agricultural production and rural communities. The following table presents the social responsibility of farmers in post-war reconstruction.

Table 1

Transformation of farmers' social responsibility

Period	Main challenges	Manifestations of social responsibility
Pre-war	Market competition, sustainable development	Compliance with environmental standards, employment, taxes
War	Destruction, mining, resource scarcity	Food security, IDP support, volunteering
Post-war	Reconstruction, demographic losses	Job creation, community recovery, social investment

Source: formed by the authors

Table 2

Functional role of farmers during the war

Function	Content	Social effect
Food	Continuous food production	Preventing a humanitarian crisis
Social	Supporting local residents and IDPs	Reducing social tension
Humanitarian	Participating in volunteer initiatives	Supporting the Armed Forces of Ukraine and communities
Labor	Maintaining employment	Constraining migration

Source: formed by the authors

Table 3

Areas of farmers' participation in post-war reconstruction

Direction	Specific actions	Long-term effect
Economic	Resumption of production, cooperation	Growth of the local economy
Social	Integration of veterans and IDPs	Social cohesion
Infrastructural	Participation in the reconstruction of roads, facilities	Improvement of the quality of life
Environmental	Land reclamation, demining	Sustainable development of territories

Source: formed by the authors

Included in these contributions are the reclamation of damaged and mined lands, the introduction of environmentally friendly technologies, the creation of new jobs as well as the development of cooperative forms of management.

The social responsibility of farmers contributes to the return of the population to the deoccupied territories, the restoration of human capital and the formation of long-term economic sustainability. Hence, the social responsibility of farmers in the context of war and post-war recovery should be considered as an adaptive multidimensional category that combines economic, social and environmental components.

Not only does its implementation mitigate the negative consequences of military actions, but it also creates the prerequisites for the sustainable development of the agricultural sector and rural areas in the post-war period.

Conclusions. From a mere optional approach, social responsibility in agriculture has become an essential component of sustainable farms, tying together economic efficiency and society, and environmental performance. Through increasing stakeholder trust and mitigating both operational and reputational risks, to establishing access to premium markets in which ethical and responsible production is gaining ground – it increases the viability of farms.

Adopting and promoting ethical practices and practices – e.g. better working conditions, local community support, sustainable natural resources – improves reputation, raises job loyalty and retention, and strengthens bonds with local communities. These impacts are clear on large to medium-scale farms, as the latter have the ability to undertake CSR in a sustainable way, small community and family farms, although still reliant on informal local measures, but at large, have major societal implications.

Socially responsible behavior builds social capital, gives more adaptive capacity to farms and makes them better suited to various external

disturbances in a country, such as climate change, market volatility, population crises and warfare in rural areas. In such conditions, social responsibility assumes a stabilizing status contributing to broader societal imperatives – job security, food security, humanitarian assistance, social cohesion – turning farms from just economic actors into institutional actors in local and regional development.

Relevance to EU Experience and its Influence on Ukrainian agriculture, and development. Implementation of social responsibility at a broad scale requires a shift in the mindset of farmers and managers to view CSR as a strategic investment over long terms; a positive institutional atmosphere that the state and local authorities have created; and the influence of civil society and consumers who shape demand for good products. For Ukraine, the process of European integration is: adopting social, labour and environmental standards in agriculture, increasing the country's compliance with labor guarantees, supporting rural development in cooperation with its local authorities, expanding environmentally friendly practices, and the promotion of transparency in non-financial reporting – all of which aim to improve social resilience, but also to ensure continuous and long-term sustainable rural development through the combination of government regulation, economic motivation, and volition of farmers' efforts.

In general, the encouragement of social responsibility is a two-way street, facilitating the harmonization of the private interests of farmers with public goods and the establishment of more just, ecologically sustainable and socially integrated rural structures. This will open the door for turning the agricultural sector into a real engine of sustainable development where the economic success and well-being of a community are not only driven by the preservation of resources; they also contribute to future generations and make a sustainable contribution to food security and quality of life in rural areas in the next decades.

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Дата надходження статті: 16.04.2026

Дата прийняття статті: 05.05.2026

Дата публікації статті: 13.05.2026