

DOES THE IMPLEMENTATION OF THE SUSTAINABLE DEVELOPMENT GOALS LEAD TO A SUSTAINABLE WORLD? CORE CONCEPTS AND CROSS CUTTING ISSUES

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The challenges associated with implementing SDGs at the state level require a thoughtful consideration of contemporary economic theories, interdisciplinary collaboration, and innovative approaches such as the Landscape Approach. Understanding the influence of neoliberal economic agendas, refining implementation frameworks, and embracing dynamic, adaptive strategies will be essential for navigating the complex landscape of sustainable development. The challenges in implementing Sustainable Development Goals are intricate and diverse, ranging from political and bureaucratic hurdles to financial and social complexities. Collaborative efforts, transparency, and transformative changes are essential to overcome these challenges and make meaningful progress toward achieving sustainability objectives. Additionally, in the context of the ongoing war between Russia and Ukraine, the barriers and opportunities are highlighted across various dimensions, encompassing economic, environmental, and geopolitical aspects.

Key words: Sustainable Development Goals, barriers and opportunities, implementing SDGs, wartime.

JEL Classification: D86, Q01, Q25, Q52

Purpose. The purpose of this paper is to provide an overview of the challenges of implementing the Sustainable Development Goals (SDGs) at the state level, highlighting the need for a nuanced understanding of economic theories and integrated thinking. Furthermore, the issue of SDG implementation has received considerable critical attention in a time of war, which creates additional obstacles.

Introduction. The main challenges associated with a new generation of science must be identified to successfully implement the SDGs at the state level. This could be done by drawing on contemporary economic theories and encouraging more integrated ways of thinking to address complex social issues [1] (Arico, 2014). Understanding the influence of neoliberal economic agendas, refining implementation frameworks, and embracing dynamic, adaptive strategies will be essential for navigating the complex landscape of sustainable development. As a starting point for our review article, we consider current theoretical approaches. Existing research on the SDGs has shown that countries are still struggling to make good use of them. The challenges of implementing the Sustainable Development Goals are complex and diverse, ranging from political and bureaucratic hurdles to financial and social complexities. Collaboration, transparency, and transformative change are essential to overcome these challenges and make meaningful progress towards achieving the sustainability goals. This work will provide new insights into the barriers to SDG implementation.

As a Ukrainian researcher, my initial interest in this area was sparked by the ongoing conflict between Rus-

sia and Ukraine. In addition, we looked at the barriers and opportunities across different dimensions, including economic, environmental, and geopolitical aspects.

The main research material. In the new global economy theoretical background of SDG become a central issue for successful implementation of SDG.

There are current obstacles when it comes to the way in which the science is conceived and relates to education that hinder interdisciplinarity. The emerging field in the science of sustainability tries to, among other things, clarify how “a new generation of science” could be conceived to promote more integrated ways of thinking to tackle complex matters in society [1].

Kumi et al. [2] (2014) claim that the neoliberal economic agenda’s mercantilization, deregulation, privatization, and numerous cuts to public spending may contribute to poverty and inequality, which could be detrimental to sustainable development.

Additionally, Kumi et al. [2] (2014) suggest that the economic theories of neoliberalism will have an impact on the SDGs and will form a fundamental agenda that will direct development, social, and economic interventions over the next fifteen years. Furthermore, during the discussion stage of the concepts of national sovereignty and subsidiarity, arrangements for the SDGs’ implementation in UN Member-States were not thoroughly developed. It is more difficult to identify implementation and eventual responsibility processes since Agenda 2030 is so wide and comprehensive [3].

One contemporary theoretical approach that can be used to address increasingly widespread and complex

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environmental, economic, social and political problems that typically fall outside the scope of traditional management and are directly related to the SDGs is the Landscape Approach.

According to Reed et al. [4] (2015), a landscape approach is a framework for integrating policy and practice for several competing land uses by putting integrated and adaptive management systems into place. The landscape method aims to solve the global issues of food security, biodiversity loss, climate change, and poverty reduction. While it may be seen as an improvement over earlier strategies, it stands out since it clearly admits that it is frequently impossible to please all parties. Trade-offs and synergies can be established by bringing together the varied range of parties operating within the landscape and trying to understand what each of their requirements and expectations are [5].

The fact that the landscape strategy deviates from the conventional unidirectional project cycle approach may be its most notable characteristic. A landscape approach should be an iterative process of negotiation, trial, and adaptation because living landscapes are dynamic in nature and have no set end point [6; 7].

Theoretically, convergences between the goals of the Sustainable Development Goals (SDGs) and the landscape approach philosophy should persuade funders, decision-makers, and scholars to support well-thought-out, well-funded, long-term, large-scale landscape-scale activities [5].

Navigating the intricacies of implementing the “Sustainable Development Goals” presents a myriad of challenges, particularly when viewed through the lens of accounting principles. In this discourse, we shall delve into the multifaceted hurdles that accompany the realization of sustainable development objectives, exploring their implications and potential resolutions within the realm of accounting expertise.

Koehler [8] (2016) asserts that the SDGs are unconstitutional and have little bearing on policies addressing gender inequality in addition to other forms of inequality. This is mostly because political initiatives for gender and climate justice are frequently slow-moving, piecemeal, and scant. According to Van Vuuren et al. [9] (2014), there appears to be a significant disconnect between the idea of a long-term objective and the present short-term measures put in place by political representatives.

To attain the intended set of sustainability goals, challenging conditions compel political decision-makers to use various mixes of technology and consumption change methods. It is imperative that they demonstrate that achieving a set of goals in sustainable development will not require marginal improvement alone, as revolutionary change is necessary to bring about these changes [9]. Mboumboue and Njomo [10] (2016) found that bureaucratic red tape and corruption were the primary barriers to the implementation of renewable energy, impeding both environmental protection and sustainable development. This was determined through an analysis of the risks and obstacles associated with the development of renewable energy in Camaroes. Despite this, Mboumboue and Njomo

contend that in order to enhance everyone’s quality of life and benefit society as a whole, resources should be investigated as thoroughly as possible. Collaboration across sectors is a unique challenge, but it is essential to achieving the synergy in well-being goals. These goals might be implemented without taking other well-being goals into account, such as balancing the demands of the natural environment with those of the environment, due to the possible combination of corporate interests, mechanisms for blaming weaker relationships, and a lack of transparency [11]. The Sustainable Development Goals Fund, which is part of the UN system, provides significant financial support in terms of resources. This was put up with the intention of helping initiatives, but a lot of organizations run into issues, particularly with the lack of clear instructions on how to submit project ideas and get support. Jasovský et al. [12] (2016) examine how antimicrobial resistance, a problem where the system requires responses from various sectors, affects particular SDGs and highlight the need for more international cooperation and better responsibility sharing. Furthermore, Jasovský et al. [12] (2016) offer a number of measures for increased participation from nations and UN agencies to support global sectoral actions regarding antimicrobial resistance and the necessity of a flexible, multifaceted strategy that addresses all SDGs and involves numerous stakeholders.

According to Frey and MacNaughton [13] (2016), the indicators should be chosen by a team of technical specialists who operate behind closed doors, even while the objectives are not stated in terms of international human rights norms. Governments, international organizations, civil society, and financial backers who participated in the global consultation should collaborate to improve these indicators. Shan and Khan [14] (2016) state that the evaluation of sustainability results is difficult to quantify because of the intricate relationships between the indicators, the lack of agreement in the literature regarding what constitutes sustainability, and the selection of indicators that are dependent on participant preferences and requirements. Flores Baquero et al. [15] (2015) claim that there is no particular incentive to target and interact with marginalized groups when using a strategy based on aggregate results central tendency estimators. This means that, in the era of the Sustainable Development Goals, evaluating water access globally yields a single indicator that is “for all cases,” which in many situations is overly straightforward and fails to highlight the disparities that still exist. Giupponi and Gain [16] (2016) contend that indicator-based evaluations provide a workable operational method to facilitate the observation of phenomena via a sequence of still images pertaining to the condition of the variables in the social and environmental system. After that, it’s critical to subsequently convey its developments in a clear and effective way. But the primary obstacle to tracking the SDGs’ implementation will be getting comparable gross global data that is of appropriate quality and is available on a regular basis. Urmee and Md T. [17] (2016) state that a community’s understanding of its attitudes and energetic needs, as well as its involve-

ment in the development and conception of such programs, are the cornerstones of a long-term, sustainable program. The social and cultural perspectives of various populations may make it more difficult for electrification projects in rural areas to be implemented successfully. Due to the vast diversity of needs and experiences found in cities, as well as differing intellectual understandings of the urban debate and its connection to sustainable development, the hidden differences between various points of view regarding the city and urban processes tend to become more explicit in the following decade [18].

The Ukrainian-Russian war is one of the greatest challenges in the modern world. At present, it is difficult to imagine the implementation of the sustainable development agenda given the ongoing wars in different countries and even on different continents. Nevertheless, many scientists raise pressing issues of sustainable development at the level of countries and companies. In particular, Ukrainian scientists Lytvyn O., Onyshchenko A., Ostapenko O. [19] discuss general issues the impact of the United Nations 2030 Agenda and its Sustainable Development Goals (SDGs) on Ukrainian businesses. The study aims to shed light on the economic challenges and opportunities posed by SDGs, particularly in the aftermath of the COVID-19 pandemic and the war with the Russian Federation. The study employs a comprehensive methodology to assess macroeconomic coherence with Ukraine's development strategies, emphasizing key trends and presenting an estimation model for progress towards SDGs. Economic challenges post-pandemic and war are identified, encompassing ethical, social, financial, and legal aspects, aligning with the principles of sustainable development. The practical implications involve a comparative analysis of Ukrainian enterprises during quarantine, highlighting the significance of sustainable development in the country. The study suggests a 5-7 year recovery period, with governmental and financial institutions playing a crucial role in mitigating the economic impact of the war. Significant indicators of SDG implementation in Ukraine are presented, focusing on high and medium-high level technology exports, Global Innovation Index ranking, employment growth, and the development of institutional and financial capacities. However, some SDGs show slower improvement and lower likelihood. The authors stress the importance of post-war companies engaging in renewable energy and ecology to support SDGs, specifically targeting the 6th, 7th, and 13th Global Goals for Sustainable Development. Ukrainian companies are encouraged to prioritize sustainability in their business and management practices. The challenges faced by those supporting sustainable projects in Ukraine include a lack of support from authorities and an inadequate legal framework. Despite these obstacles, the authors urge businesses to endorse sectors like renewable energy, low-carbon transportation, and sustainable land use. The presented arguments identify systemic economic challenges in policy coherence, multi-stakeholder partnerships, and data monitoring and accountability. The paper advocates for Ukraine to strengthen macroeconomic

stability by coordinating policies and forming partnerships to mobilize resources for SDG achievement in the post-war period. Overall, the study highlights the complex landscape Ukrainian businesses navigate and the imperative role of sustainable development in shaping their future strategies.

O. Shevchuk et al [20] explore challenges and strategies for post-war ecosystem restoration in Ukraine. The article thoroughly investigate the risks associated with the cleanup and rehabilitation of hazardous substances, unexploded ordnance, and remnants of war, emphasizing both ecological and human considerations. Socio-economic risks related to environmental restoration are also examined, highlighting the delicate balance required between economic development and environmental protection. In addition, the paper delves into the management risks associated with ecosystem restoration, emphasizing the crucial role of effective governance and coordination among stakeholders. Long-term challenges, including resource constraints and institutional capacity building, are identified as hurdles in Ukraine's journey towards ecological restoration. The proposed pathways and strategies underscore the importance of international cooperation, community engagement, and the integration of scientific research and innovative technologies in achieving sustainable and resilient post-war environmental recovery. The article emphasizes the need for a strong focus on restoring and protecting natural resources, ecosystems, and biodiversity, addressing extensive environmental damage caused by the war. Efforts are recommended to reclaim and clean up contaminated areas, implement effective waste management systems, and promote sustainable land use practices. Conservation and restoration of biodiversity are deemed crucial, requiring measures to preserve natural habitats and protect endangered species. The paper also emphasizes the link between environmental damage and its impact on human health, agricultural productivity, and the ecological balance of the region. The implementation of sustainable agricultural practices, soil restoration, and ensuring clean water resources are identified as essential components of post-war environmental recovery. To achieve these goals, the article stresses the importance of strong governance structures, effective policies, and adequate financial resources. The government is encouraged to set environmental policy priorities, invest in comprehensive strategies, legislation, and institutions to coordinate and implement recovery efforts. International cooperation and partnerships are seen as valuable sources of expertise, technology transfer, and financial assistance.

The article Pereira P., Bašić F., Bogunović I., & Barceló D. [21] (2022) is devoted to potential effect of this vast conflict on the ecosystems and their services. the study revolves around the environmental repercussions of the Russian-Ukrainian war, which have been overshadowed by the immediate humanitarian and economic impacts. The discussion paper highlights the potential devastating effects of the conflict on ecosystems and their services. The ongoing war has already exhibited evidence of severe air pollution and greenhouse gas emissions resulting from

intense fighting. Particularly concerning is the proximity of warfare activities to significant nuclear power plants like Zaporizhzhia and Chernobyl, raising fears of radiation leaks. The biodiversity of the region is under threat due to deforestation, habitat destruction, and the potential negative impact on soil degradation and landscape morphology.

The fertile soils of Ukraine, crucial for global food production, face potential disruption. Water availability and quality are also at risk due to infrastructure destruction and the transport of pollutants to water reserves. The destruction of landscape aesthetics, cultural heritage, and social cohesion further affects the cultural services provided by ecosystems. The paper expresses uncertainty about the full extent of the environmental impacts, given the ongoing nature of the conflict. The war has created a humanitarian disaster with significant environmental damages observed not only in Ukraine but also in Russia and Moldova, suggesting potential spillover effects. The intensification of the conflict may expand the area affected, including the Black Sea, and escalate the regional and global nature of air pollution and greenhouse gas emission issues.

The impacts on biodiversity, soils, landscapes, and water facilities are expected to worsen, affecting water availability and quality. The resulting poor living conditions in cities under siege increase the risk of disease outbreaks. The tragic impact on ecosystem services, particularly food shortages, may extend globally due to restrictions in international trade.

The effects of the Ukraine-Russia War (URW) on various markets, including energy, metals, and agriculture explore Chishti M.Z., Khalid A.A., Sana M. [22] (2023). The main idea of the paper is to conduct a thorough analysis of the economic impacts stemming from the Ukraine-Russia War (URW) on various global markets. The study utilizes sophisticated techniques such as the cross-quantilogram and novel rolling window multiple correlation (RWMC) to delve into the asymmetric effects on energy, metal, and agricultural commodities. Key findings indicate significant losses in metal markets (aluminum, copper, gold, and mixed response for silver) and adverse impacts on energy markets (crude and Brent oil), while the gas market experiences notable benefits. Agricultural markets face substantial losses across all commodities, revealing the profound consequences of the URW on the global economic landscape. The article draws connections between the ongoing recovery from the COVID-19 pandemic and the persistent impact of the URW, emphasizing the geopolitical risks and economic crises induced by the conflict. It discusses the implications of sanctions imposed on Russia and disruptions in the global supply chain, particularly in oil, gas, and wheat imports, anticipating a prolonged economic shock with potential threats to global food security. Acknowledging the early negative response of the stock exchange market to the URW, the article offers detailed empirical analyses, providing insights into the interconnectedness of various commodities with the war across different quantiles and time horizons. The concluding policy recommendations

propose a phased approach, including immediate reactions such as financial assistance to affected industries, mid-term measures like diplomatic efforts to end the war and diversification of trade relationships, and long-term objectives emphasizing economic growth and independence. While recognizing certain limitations, the article opens avenues for future research, suggesting possibilities like intra-day data analysis, the inclusion of more commodities, and the use of non-parametric techniques for a more nuanced understanding.

Conclusion. This overview article looks at some of the problems and barriers related to their implementation of the sustainable development goals (SDG), and presents some areas which deserve future attention. The successful implementation of Sustainable Development Goals (SDGs) at the state level faces multifaceted challenges. The identification of these challenges requires a nuanced understanding of contemporary economic theories and the promotion of integrated ways of thinking. We revised a core concepts which could be useful in interdisciplinary way. The implementation of Sustainable Development Goals (SDGs) is confronted with diverse challenges, reflecting a complex landscape. Some scholars question the constitutional underpinnings of SDGs, especially regarding gender and climate inequality. Long-term goals face a disconnect with prevailing short-term measures, necessitating a transformative shift for sustainable development. Hindrances like bureaucratic obstacles and corruption impede the successful deployment of renewable energy initiatives. Collaboration difficulties, intertwined with corporate interests and transparency deficits, pose threats to the holistic attainment of well-being objectives. Global challenges, such as antimicrobial resistance, underscore the need for intensified international cooperation. The selection of indicators, evaluation methodologies, and data quality issues presents obstacles in tracking SDG progress effectively. Addressing these multifaceted challenges is imperative for the comprehensive realization of sustainability objectives. Additionally, The Ukrainian-Russian war significantly amplifies challenges in implementing Sustainable Development Goals (SDGs). The hurdles encompass ethical, social, financial, and legal aspects, emphasizing the need for sustainable development in Ukrainian enterprises. Challenges extend to ecosystem restoration, with obstacles like resource constraints and institutional capacity building. Environmental repercussions include severe air pollution, greenhouse gas emissions, deforestation, and threats to biodiversity. The economic impacts on various markets underscore the interconnectedness with geopolitical risks and potential threats to global food security. The war-induced shocks demand immediate and long-term policy responses, including financial assistance, diplomatic efforts, and economic diversification. All of the above opens up additional opportunities for further research and development of new methodological and methodological tools for the successful implementation of the Sustainable Development Goals.

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ЧИ ПРИЗВОДИТЬ РЕАЛІЗАЦІЯ ЦІЛЕЙ СТАЛОГО РОЗВИТКУ ДО СТАЛОГО СВІТУ? ОСНОВНІ КОНЦЕПЦІЇ ТА НАСКРІЗНІ ПИТАННЯ

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У цій оглядовій статті ми заглиблюємось у скл адні виклики, які перешкоджають успішній реалізації Цілей сталого розвитку (ЦСР) на державному рівні. Щоб орієнтуватися в цьому багатогранному ландшафті, необхідним є тонке розуміння сучасних економічних теорій і сприяння інтегрованому мисленню. Міждисциплінарний перегляд основних концепцій підвищує потенціал для ефективних рішень. Виникає конституційний контроль, зокрема щодо гендерної та кліматичної нерівності в межах ЦСР. Неузгодженість між довгостроковими цілями та поточними короткостроковими заходами вимагає трансформаційної парадигми для сталого розвитку. Такі перешкоди, як бюрократичні запутаності та корупція, заважають розгортанню ініціатив у сфері відновлюваної енергетики. Проблеми співпраці, переплетені з корпоративними інтересами та дефіцитом прозорості, становлять загрозу цілям цілісного благополуччя. Глобальні виклики, прикладом яких є резистентність до антимікробних препаратів, підкреслюють необхідність посиленого міжнародного співробітництва. Вибір індикаторів, методологій оцінки та проблеми з якістю даних є серйозними перешкодами для ефективного відстеження прогресу ЦСР. Вирішення цих багатогранних проблем є необхідним для всебічної реалізації цілей сталого розвитку. Крім того, українсько-російська війна суттєво загострює складності в реалізації ЦСР, включаючи етичні, соціальні, фінансові та правові виміри, тим самим підкреслюючи необхідність сталого розвитку українських підприємств. Виклики поширюються на відновлення екосистеми, супроводжуються такими перешкодами, як обмеження ресурсів та обов'язкова необхідність розбудови інституційного потенціалу. Екологічні наслідки проявляються в сильному забрудненні повітря, викидах парникових газів, вирубці лісів і загрозі біорізноманіттю. Економічні наслідки впливають на різні ринки, підкреслюючи їх взаємозв'язок із геополітичними ризиками та потенційними загрозами глобальній продовольчій безпеці. Потрясіння, що виникли в результаті, вимагають негайної та тривалої політичної реакції, включаючи фінансову допомогу, дипломатичні зусилля та стратегічну економічну диверсифікацію.

Ключові слова: Цілі сталого розвитку, перешкоди та можливості, реалізація ЦСР, воєнний час.

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