

6. Theoretical and practical aspects of marketing activities of agrarian formations: a component of anti-crisis management

The strengthening of globalization and crisis processes stimulate and emphasize the need for enterprises to open access to global resources for effective development. At the same time, they cause aggravation of competition at all its levels and require business entities to actively search for new directions and priorities for their competitive growth in the difficult conditions of economic transformations.

The State Strategy for Regional Development for 2021-2027 provides a list of performance indicators, based on the results of an analysis of the main trends in the socio-economic development of the regions of Ukraine over the past 20 years, and defines Goal 3 "Effective state management in the field of regional development" [182].

General and special methodological approaches are used to assess the development of the agricultural sector of Ukraine's economy by region and implement financial regulation. In particular, it is important to use macro indicators - gross domestic product (hereinafter - GDP); nature of interrelationships of agricultural GDP, production, financial results and social factors; identifying the dependence of changes in agricultural GDP and the balance of financial flows and resources distributed by the state (lending, budget support, development funds, marketing research) [158].

The successful functioning of enterprises in crisis conditions is to some extent due to the use of the latest marketing technologies, in particular franchising, merchandising, and sales promotion measures.

Crisis and transformational processes in the economy of Ukraine led to the fact that agricultural enterprises are forced to search for new approaches, methods, mechanisms and ways to achieve competitive advantages in the agricultural market. Dynamic market changes require agricultural enterprises to develop and implement an

innovative development strategy. It is advisable to form strategies for the development of agricultural enterprises on the basis of marketing research with the use of management tools. Administrative influence should be carried out taking into account modern challenges, conditions and processes taking place in the country, taking into account the state of functioning of the agrarian market, the influence of internal and external environmental factors and, of course, military aggression [161].

Research aimed at determining the essence of marketing activity, the strategy and specifics of its development at the micro-, meso- and macro-levels, solving the multifaceted problem of forming reliable information support for the management of marketing activities of agricultural enterprises, in particular regarding the definition, evaluation, control, planning and analysis of costs for marketing activities, regulatory and legal regulation of marketing activities, as well as the need to form a joint interaction of the management and marketing system, which allows the most effective, in a short period of time, to quickly make decisions and solve urgent problems that were formed under the influence of internal and external environmental factors, were reflected in works of V. Bondarenko [142], I. Honcharuk [148], N. Gudzenko, T. Plakhtiy [151], G. Kaletnika [155], N. Koval [157], R. Logosha, K. Mazur [165], L. Pronko [161], N. Pravdyuk [177], I. Tomashuk [166], and other scientists.

However, despite the considerable efforts of economists in terms of substantiation of theoretical and practical provisions for the formation of management and information support for the marketing activities of enterprises, they remain not fully resolved.

The creation of a new or further development of an already operating enterprise is always associated with conducting economic calculations that would allow establishing the relationship between incurred costs and received income. The administration of such costs, which in modern conditions requires significant attention from scientists, are marketing costs, because today it is very difficult to identify the benefits and income received by the enterprise, which are associated with their

incurring. The existence of such a situation does not allow, based on the use of accounting information, to determine the effectiveness of the enterprise's marketing policy and to single out its contribution to the further development of the enterprise as a whole and to their business administration [185].

Marketing occupies a special place among the concepts that have become a feature of modern business. The very word "marketing" appeared in the United States of America in the process of local farmers looking for a market for their products (Market Getting – mastering the market). The first elements of marketing (price, sales, advertising) appeared in the middle of the 17th century. (Tokyo, Japan).

Elements of knowledge of the market in Ukraine began to emerge only at the end of the 80s and 90s of the 20th century. first in production and sales activities, in particular industry and the provision of various services, and later in other branches of the national economy [172].

As an academic discipline, marketing first emerged in the United States. In 1905, V. Kreuzi gave a course of lectures «Marketing of goods» at the University of Pennsylvania, and R. Watler began to conduct a permanent course «Methods of Marketing» at the University of Wisconsin [167].

There are more than 2,000 of its definitions in the marketing literature. Each of these interpretations, from concise to academic, to one degree or another reflects its purpose, functions and main content [138].

Questions regarding the disclosure of the essence of the marketing strategy, the specifics of its development and classification, as the basis of information support for the management of the marketing activities of the enterprise, have been covered in the works of many economists. Thus, D. Melnyk investigated the peculiarities of the formation of the company's marketing strategy in modern business conditions, determined its place and significance in the general hierarchy of the company's development strategies. S. Semenyuk [182] proposed an algorithm for choosing the optimal marketing strategy, which includes evaluating the current strategy of the firm, analyzing the business portfolio and identifying alternative marketing strategies [168].

Mysyuk are devoted to the problem of classification of expenses for the marketing activity of the enterprise, in which the authors substantiate the economic essence of the concept of "marketing expenses", the classification of expenses for the sale of products and proposals for their display in the accounting system of the enterprise are given [171].

Research aimed at determining the essence of marketing activity, the strategy and specifics of its development at the micro-, meso- and macro-levels, solving the multifaceted problem of the formation of management of marketing activity, in particular regarding the peculiarities of the formation of costs for marketing activity, regulatory and legal regulation of marketing activity, as well as methods displaying information about marketing activities in the system of accounts and financial reporting [177].

Also, it is worth noting that a significant number of leading scientists of the economic direction quite actively researched the main theoretical approaches to understanding the essence of marketing management based on conceptual approaches and its structural elements of the system.

Thus, the views of scientists are based on different conceptual approaches. A conceptual approach to defining the concept of marketing management from the standpoint of classical marketing according to F. Kotler, who notes that the management of marketing activities is based on managerial functions that examine products, services, and ideas as the main categories [167]. However, the main task of marketing management is the formation of the maximum level of satisfaction by all parties participating in the exchange, with an effective and alternative distribution of limited resources [161].

Authors M. Belyavtseva and V. Vorobyov stated that the essence of marketing management is much broader than the function of management. In their opinion, marketing management is the process of managing all functions of the enterprise, as well as all its divisions, based on marketing [141].

We agree with the statement of the authors of VNAU, R. Logoshey and

L. Pronko, that the marketing management of agrarian enterprises should be understood as a purposeful activity for the formation of various activities that are related to market activity, at the level of a separate agrarian enterprise, at the level of the agrarian market and society in in general, which are based on the principles of marketing [161].

Therefore, marketing as an independent economic phenomenon arose at a high stage of development of commodity production, thanks to the rapid growth of productive forces and social welfare, the «seller's market» began to turn into a «buyer's market».

A seller's market is a market in which sellers have more power and where the most active "market players" are forced to be buyers. Gradually, as the supply grew compared to the demand, another type of market was formed - the buyer's market. A buyer's market is a market in which buyers have more power and sellers are forced to be the most active «market players».

The buyer's market is the implementation into practice of the leading idea of the marketing concept: making a profit by the enterprise, meeting the needs of the consumer, taking into account the interests of society [186].

The concept of marketing is closely related to the emergence of trade, which means the market. Marketing (from the English market – market, trade, sale, commercial activity) is a term that arose at the beginning of the 20th century. in the USA.

Marketing is a system of interrelated actions related to the planning and implementation of ideas, pricing, promotion and distribution of ideas, goods, services through exchange that satisfies needs.

Marketing is the process of studying and forming consumer requests and preferences, as well as using all the company's resources and means to satisfy them for the purpose of obtaining profit and for the special benefit of consumers [185].

Marketing is a type of human activity aimed at satisfying needs through exchange.

Marketing is a creative management activity aimed at meeting the needs of consumers and obtaining the desired functioning of entities and the capabilities of the enterprise itself in terms of developing new products, organizing production, ensuring effective movement of goods from the producer to the end consumer [139].

Marketing, as an economic process, is understood as the connection between production and consumption, where the role of marketing consists, on the one hand, in providing goods and services (production), and on the other hand, in providing producer information about consumer needs [186].

Consider the essence and meaning of marketing according to different existing approaches, figure 1.1.

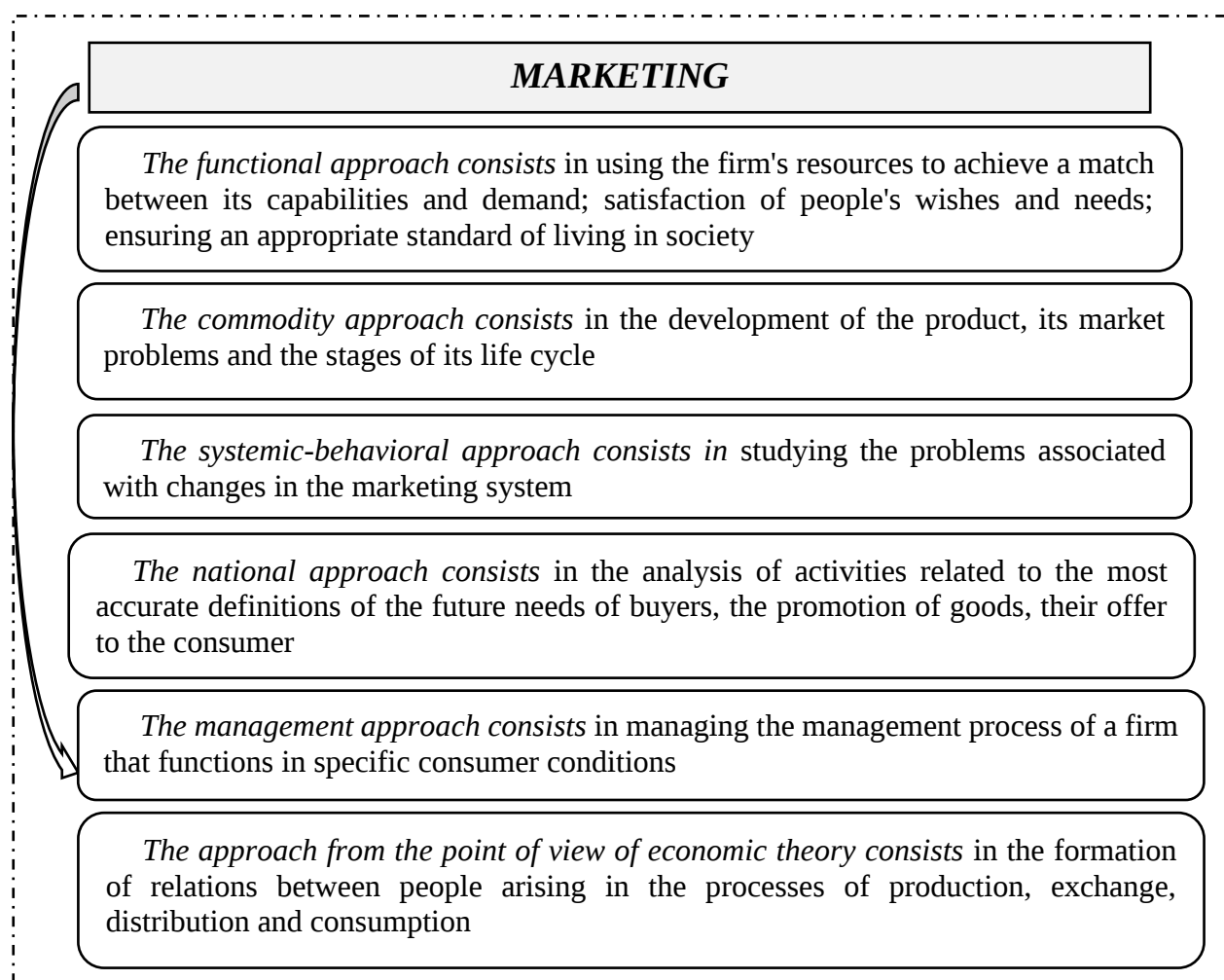
Marketing, as an economic process, is understood as the connection between production and consumption, where the role of marketing consists, on the one hand, in the provision of goods and services (production), and on the other hand, in the provision of producer information about consumer needs [164, 186].

The initial idea underlying marketing is the idea of satisfying human needs (physical needs, needs for food, clothing, warmth, security, social needs, need for knowledge, etc.). People's needs are unlimited, and the resources to satisfy them are limited. Therefore, a person will choose those goods that bring him the most pleasure within their capabilities [164, 186].

A need is a need that takes a specific form, supported by a certain socio-cultural level of a person, when he feels an acute need for anything.

Demand is a need backed by purchasing power. However, the demand indicator is not reliable enough, as it changes. The change in choice is influenced by both price changes and income levels.

Human needs, needs and requests are satisfied by goods.



Rice. 1. Approaches to defining the essence of marketing

Source: systematized by the author [139, 186]

A product is anything that is offered on the market in order to satisfy demand. The product can have both material (material) and immaterial (service) form.

Exchange is the main concept of marketing as a scientific discipline. Marketing only takes place when people decide to satisfy their needs and wants through exchange. Exchange is the act of receiving a desired object from someone with the offer of something in exchange [173, 184, 186].

Agreement is the main unit of measurement in the field of marketing [155].

Marketing subjects are enterprises, wholesale and retail trade organizations, marketing firms and specialists, contact audiences or individuals between whom there are marketing ties, consumers [161].

The economic situation that has developed in Ukraine has a number of features that must be taken into account when forming a marketing system at enterprises in the agricultural sector: limited aggregate consumer demand, unbalanced economy, including supply and demand, production and consumption; low level of satisfaction of needs, etc. In the conditions of absolute uncertainty of the influence of the surrounding environment, Ukrainian agricultural enterprises are forced to quickly respond to market demands with non-traditional pricing policies, investments in marketing measures that are able to ensure a quick return on investment and, if possible, maintain a market niche [143].

Kyrylych [188] quite rightly point out, in the conditions of an unbalanced market environment, frequent changes in consumer preferences and instability of demand for products, marketing activities come to the fore in enterprises, which are often considered a panacea for all problems, without stipulating the scope of its tasks and capabilities [161].

Marketing activity is carried out by providing marketing services that ensure the functioning of the enterprise in the field of market research, stimulation of sales of products (works, services), price policy, organization and management of the movement of products (works, services) to the consumer and after-sales service to the consumer within the framework of economic activity [139]. However, most scholars mistakenly equate marketing with sales and promotion.

Having analyzed the essence of marketing and sales, it is quite possible to assert that the concepts of «marketing» and «sales» are not identical concepts. Marketing includes sales as one of its components and functions. Marketing is a much broader and more complex concept than sales, it is a certain system that allows solving market problems in the most rational way [181].

An unclear interpretation of marketing and marketing services is also presented in the current PKU: in accordance with clause 14.1.108 clause 14.1 of article 14, «...Marketing services (marketing) – services that ensure the functioning of the taxpayer's activities in the field of market research, sales promotion products (works,

services), price policy, organization and management of the movement of products (works, services) to the consumer and customer service after the sale within the economic activity of such payer» [175].

Scientists have formed five 'alternative concepts, each of which corresponds to a certain stage of the development of marketing, in particular [185]:

1. The concept of production improvement states that consumers prefer widely distributed and affordable goods. Management of the enterprise, which focuses on this concept, focuses on improving production and increasing the efficiency of the product distribution system.

The application of this concept is appropriate in two situations: –when there is a high demand for these goods and buyers show interest in them; –when the cost is too high and it can be reduced by increasing labor productivity. In such cases, manufacturers are looking for ways to increase production.

2. The concept of product improvement assumes that consumers prefer products with the highest quality and reliable operational characteristics, therefore, the company should focus its efforts on continuous product improvement [172].

3. The concept of intensification of commercial efforts states that consumers will not buy a company's goods in sufficient quantities if it does not make significant efforts in the field of sales of goods. Businesses focused on this concept are guided by the fact that consumers mostly do not have a clear intention to purchase their products, and therefore it is necessary to take active measures to sell the product.

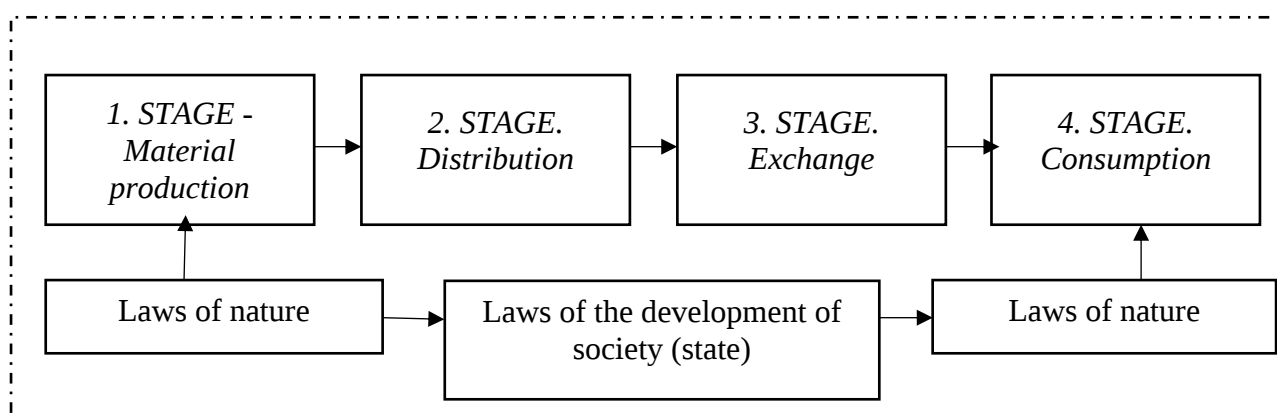
In practice, the concept of intensification of commercial efforts is implemented by imposing a purchase on the consumer, and the seller tries under any conditions to sign the agreement and make the sale, and satisfying the consumer's needs is a secondary matter for him.

4. The concept of marketing assumes that the main condition for achieving the company's goals is the determination of consumer needs and the satisfaction of these needs with more effective and more productive methods compared to competitors. By introducing this concept, enterprises focus primarily on satisfying the needs of a certain

group of consumers, for which they constantly conduct market research, analysis and control of marketing activities. The essence of the marketing concept is the creation of products oriented to the needs of consumers: enterprises, organizations, and people. This concept was called «Pure Marketing». The essence of this concept can be formulated as follows: «Make what you can sell instead of trying to sell what you can make», «Love the customer, not the product».

5. The concept of social and ethical marketing involves determining the needs of consumers and satisfying them more effectively than competitors, taking into account the interests of all members of society [172].

All marketing concepts and changes are inextricably linked with the reproductive process, Figure 2.



Rice. 2. Reproducible process of marketing activity

Source: [155, 168]

The second stage of the reproductive process is distribution. It establishes the share of each individual in the production product, which must be distributed taking into account the geography and capabilities of consumers.

The third stage of the reproductive process is exchange. Exchange is a process in which individuals will deliver a certain product for which the individual wants to exchange it, which is necessary to satisfy certain needs.

The fourth stage of the reproductive process is consumption. Consumption is the process of direct use of products to meet the needs of certain consumers [186].

Marketing as a modern business philosophy is based on five main principles:

1. Orientation to consumers and flexible response of production and sales.

A business should make what consumers need, not sell what it can make.

2. Market segmentation involves the identification of a specific group of consumers to satisfy the needs of which, through goods and services, the company's activities should be oriented.

3. In-depth market research includes determination of market capacity, consumer qualities of the product, analysis of pricing, effective sales channels, sales promotion methods.

4. Orientation to long-term results is ensured by innovations in production and sales activities: creation of new products, technologies, improvement of forms and methods of entering new markets, stimulation of sales, channels of merchandise movement.

5. Product positioning. Determination of features and characteristics of product features that distinguish it from similar competitor products [140].

The main tasks of the marketing system, the research and development of which forms the basis of successful business activity, are:

- comprehensive market research;

- consumer orientation;

- planning of product range, prices, communication policy;

- development of measures aimed at improving management and organization of production;

- profit orientation as the final result of all production activities, which determines specific sales tactics [140].

In the model of managing the marketing activities of the enterprise, H. Guzenko separates the marketing information system from such functions of the management entity as accounting and reporting [152]. Similarly, R. Mucha sees the perspective of the development of the marketing activity of enterprises in ensuring the presence of an effectively functioning marketing and information system at the

enterprise, the main task of which is to help the enterprise avoid strategic surprises, obtain timely, complete and up-to-date information about the state of the external environment, build a positive reputation, contribute to a more successful promotion of products to the market and an increase in their sales volume [170].

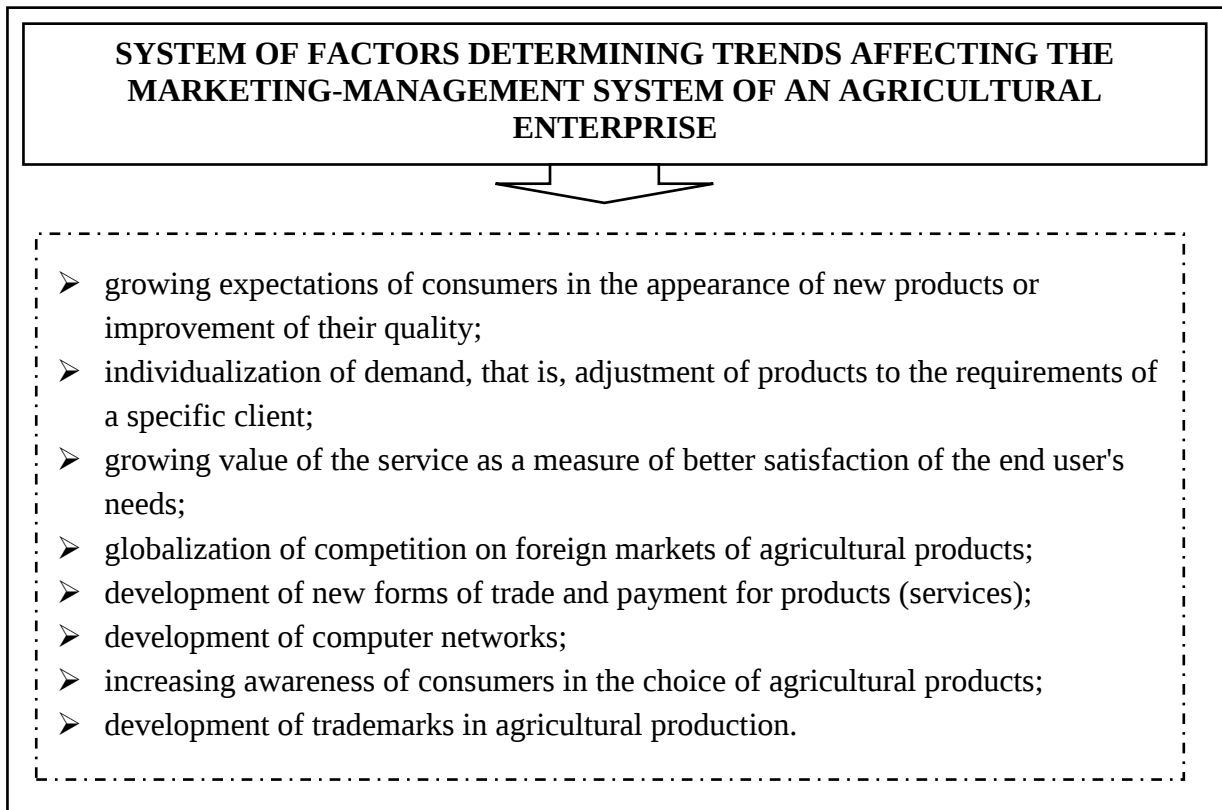
The analysis of the economic literature regarding the essence of the functions of the marketing activity of enterprises allowed us to reveal the presence of different approaches to their interpretation. The conducted research made it possible to reach a conclusion about the expediency of implementing elements of the marketing function in all stages of the production process when building a conceptual model of information and analytical support for enterprise management, including agricultural [185].

The use of marketing management of an agricultural enterprise in the conditions of globalization and European integration is relevant for domestic enterprises, which due to dysfunctions of the domestic market may not be able to withstand the competition of foreign producers of agricultural products. The importance of marketing management in agrarian business is also determined by the fact that at the current stage of transformational shifts in this industry, the need to find internal sources of economic growth based on increasing the level of quality and competitiveness of products (services), diversifying agricultural production and selling products (services), both on domestic and foreign agricultural markets. Nowadays, the factor of war exerts a significant influence on the formation of marketing management of agricultural enterprises, which is due to the change in the logistical ways of supply and sale of agricultural products, the opening of new markets for the sale of products (services), changes in the tastes and preferences of consumers, mining of territories, the destruction of cities, villages, towns, and temporary occupation of the territory of Donetsk, Luhansk, Zaporizhzhia regions and the Autonomous Republic of Crimea [161].

Figure 3 systematizes the main factors that determine trends affecting the marketing management system of an agricultural enterprise, Figure 3.

In the course of performing the above functions, marketing activity must be

carried out in compliance with certain principles, namely: focus on the consumer; to be flexible and adaptable to market conditions; to ensure perspective, comprehensiveness and systematicity of management decisions; support consumer and producer freedom; limit potential losses; meet basic needs; to contribute to the improvement of economic efficiency and innovativeness; provide consumer protection [144].



Rice. 3. A system of factors that determine trends affecting the marketing management system of an agricultural enterprise

Source: [161, 167]

In scientific works, there is no single theoretical and methodological approach to the classification, definition and distribution of marketing costs as part of the total operating costs of the enterprise and accounting support for evaluating the effectiveness of this type of costs.

Each author presents his own approaches to classification. In modern conditions of economic development, the accounting system does not provide users with adequate

information about the marketing costs of the enterprise, which makes it much more difficult to conduct an effective marketing policy based on the use of accounting and analytical support.

It is advisable to implement the tasks of marketing management of an agricultural enterprise based on the following three areas: 1) management of the activities of an agricultural enterprise (improvement of consumer characteristics of goods (services), differentiation of price policy, use of packaging (containers), improvement of technology of production of goods (providing services), etc.; 2) management of agricultural enterprise marketing functions (production, financial, communication, sales, administrative); 3) demand management (assortment policy, price and sales policies with an orientation to the requirements, tastes and preferences of the consumer) [161, 165].

The study of literary sources proves that there are several approaches to the classification of marketing costs, Figure 4:

- by place of origin: external – costs of third-party organizations, internal – costs of the marketing department of the enterprise and other structural divisions;
- by management level: main, external, auxiliary;
- according to the method of attribution to the cost price: direct, indirect and general indirect costs;
- according to the degree of variability of the level of costs depending on the amount of sales volumes: constant, variable, partially variable;
- by marketing functions: expenses for analysis of the marketing environment, expenses for the development of product and price policy, expenses for production, expenses for promotion;
- by functional feature: by marketing areas, by marketing functions;
- by articles: ordinary expenses (salary, rent, advertising, insurance) and functional expenses (marketing management, personal selling, advertising, marketing research);

- as an investment: according to the level of investment efficiency;
- according to the possibility of their control: controlled variable costs, controlled fixed costs, uncontrolled variable costs, uncontrolled fixed costs [146].

When building a marketing expense accounting system, it is advisable to take into account the requirements of the Tax Code of Ukraine, according to which marketing expenses must be divided according to the impact on the object of taxation. For example, such expenses as expenses for website promotion, contextual advertising, advertising in social networks, etc. are taken into account when calculating the object of taxation with income tax as part of sales expenses only under the conditions that they are directly related to the economic activity of the taxpayer and confirmed by primary documents drawn up detailing the content of the economic transaction [174].

CLASSIFICATIONS OF MARKETING COSTS

- according to the place of occurrence: external - costs of third-party organizations, internal - costs of the marketing department of the enterprise and other structural units;
- by management level: main, external, auxiliary;
- according to the costing method: direct, indirect and general indirect costs;
- according to the degree of variability of the level of expenses depending on the amount of sales volumes: constant, variable, partially variable;
- by marketing functions: costs for analysis of the marketing environment, costs for product and price policy development, sales costs, promotion costs;
- by function: by areas of marketing, by functions of marketing;
- by articles: ordinary expenses (wages, rent, advertising, insurance) and functional expenses (marketing management, personal selling, advertising, marketing research);
- as an investment: according to the level of investment efficiency;
- according to the possibility of their control: controlled variable costs, controlled fixed costs, uncontrolled variable costs, uncontrolled fixed costs.

Rice. 4. Classifications of marketing expenses

The source was created by the author based on [144]

The main goal of any entrepreneurial activity is to create added value for investors. According to the resource -oriented theory, the enterprise should provide

differentiated advantages that support profit at a higher level than the cost of capital. In such conditions, only rare, unique and irreplaceable resources, which are called marketing assets in modern economic theory, enable enterprises to maintain competitive advantages.

Modern business trends indicate that the creation and management of marketing assets for the purpose of obtaining shareholder value is carried out by introducing a marketing function into the business model of the enterprise, which is, in its essence, an investment strategy that creates value at the company level. At the same time, the success of the marketing function fully depends on the quality of information support for management decisions, which will provide an opportunity to develop effective strategies for generating positive net present value by maximizing the value of cash flows over time and minimizing the risk associated with the company's investments. The basis for building such an information system is the development of a scientifically based classification of marketing assets [144].

In the scientific researches of both domestic and foreign scientists, a significant number of works are devoted to the topic of classification of marketing assets, in particular, such scientists as: H. Davidson, P. Doyle, H. Yevtushenko, M. Kalinichenko, M. Kompantseva, I. Pinyak, D. Raibstein, N. Solomyanuk, V. Fomishina, T. Tsygankova, R. Shrivastava, F. Shtern, I. Cherkasky, and others.

For the first time, the term «marketing assets» was introduced by Hugh Davidson (Hugh Davidson) in a series of articles published in Marketing magazine in 1983. After that, the first classifications of marketing assets began to appear in scientific circles. In particular, American researchers R. Shrivastava and D.J. Reibstein singles out three strategic assets: brands, consumers, relationships in channels. H. Mühlbacher and J. Fagy proposes a different approach and divides marketing assets into relational (based on relationships with customers, suppliers, strategic partners, etc.) and intellectual (for example, market knowledge) [135, 167].

R. Ponomarenko proposes to understand marketing assets as a set of existing

intangible resources and products of the intellectual activity of the company's personnel, which are embodied in goods and services and provide a higher level of long-term, trusting, mutually beneficial relations and connections with stakeholders compared to competitors [176].

Despite the significant achievements of scientists, in modern business conditions there is an extremely large number of new marketing tools that, in order to develop effective management methods and accounting interpretation, need to be systematized by developing a scientifically based classification of marketing assets. Therefore, it is necessary to develop a scientifically based classification of marketing assets, which will be the basis of the system of their accounting evaluation, reflection in accounting accounts, disclosure in the company's reporting and analysis of the effectiveness of investments in marketing assets.

The general trend today is to divide marketing assets into relational (created as a result of relations between the enterprise and key external stakeholders, including distributors, end consumers, strategic partners) and intellectual (representing knowledge in the form of facts, beliefs, assumptions and forecasts that the enterprise possesses with issues of the market environment). A somewhat different approach to the classification and identification of key types of marketing assets is proposed by G. Yevtushenko and distinguishes: client assets, consumer assets, partner assets and brand assets, with a detailed distribution of tangible and intangible marketing objects by each group [154].

Summing up, it can be noted that the first thing to consider when building an accounting policy for marketing activity is the fact that no marketing asset can be effectively used in isolation from other assets. The creation of competitive advantages, both internal and external, is the result of the interaction of several marketing assets, and the absence of any marketing asset reduces the effectiveness of marketing activities.

With regard to the costs of marketing activities, they are often equated with the

costs of sales (advertising), but this approach is limited, since marketing costs also include costs associated with the development of a new product, the formation of a price policy, the implementation of various types of communication activities, the maintenance of the department marketing at the enterprise, etc. [155].

The problem, in general, is that today in the legislative field of Ukraine there is an obvious lack of a single and clear approach to the interpretation of marketing costs, as well as to the appropriate understanding of the relevant types of activities, functions or individual business processes at the enterprise, which complicates their management, including an assessment of their effectiveness [154].

According to Classification of types of economic activity 2010, the types of economic activity related to the field of marketing activity of the enterprise include the following [156]:

72.20 - research and experimental development in the field of social sciences and humanities: multi-disciplinary research and development mainly in the field of social sciences; systematic study and creative efforts in three types of research and development in the field of social sciences (economics, psychology, sociology, legal sciences, etc.);

73.11 - advertising agencies. This class includes the provision of a full set of advertising services (using own capabilities or on a contractual basis) , including consulting, services for artistic design of advertising, production of advertising materials, their purchase: creation and implementation of advertising campaigns; creation and placement of advertisements in newspapers, periodicals, on radio and television, on the Internet and other mass media; creation and placement of outdoor advertising, window decoration, exhibition halls, placement of advertising on vehicles, etc.; aerial advertising ; distribution or delivery of promotional materials or samples; creation of stands and other demonstration surfaces and sites; conducting marketing campaigns and other advertising services to attract and retain customers (promotion of goods, advertising at the point of sale, advertising of goods by mailing advertising materials to the addresses of potential buyers, determined on the basis of lists compiled

or purchased by the advertiser); marketing consultations;

of products, popularity of certain goods and services and purchasing habits of consumers in order to promote sales and develop new types of goods and services, including statistical analysis of results; study of public opinion regarding political, economic and social events, statistical analysis of results. It is logical to assume that the costs of carrying out the listed types of activities should be considered marketing costs.

The founders of marketing theory interpreted marketing costs as Costs related to the sale of goods (for example, advertising, the seller's commission), or distribution (for example, transportation costs); this is one of the types of operating and temporary expenses and money that the company spends on advertising and marketing [136]. The majority of modern scientists propose to understand the cost of sales as the costs of finding customers, convincing them of the feasibility of purchasing, delivering products and receiving money for them, or costs of analyzing market opportunities, developing a set of marketing measures, implementing them and conducting marketing control.

Some researchers support the monetary theory of marketing costs, interpreting them as enterprise funds that accompany the analysis and implementation of marketing technologies aimed at the development of the product/service brand, personnel, the enterprise as a whole and contribute to the growth of gross profit, or the monetary expression of marketing activities of the manufacturer or distributor of product sales and promotion, in particular, advertising, product promotion, marketing research, costs for developing new product concepts, etc. Definitions of marketing costs provided by regulatory acts are quite controversial [150].

The list of marketing expenses given in the Tax Code of Ukraine generally contradicts the content and role of modern marketing, does not take into account the specifics of the industry of conducting the relevant types of economic activity and makes it difficult to take into account the marketing expenses of the enterprise associated with the performance of such important specific functions as, for example,

branding, BTL- and other promotions in places where goods are sold, PR activity in the form of publicity and sponsorship [187].

As we can see, the definitions of marketing costs existing in the regulatory field and scientific literature do not take into account their diverse structure, ability to bring economic benefits in the future, and the term of coverage. Therefore, for the purpose of organizing accounting display and disclosure in reporting, we suggest that marketing expenses be understood as expenses that are related to the realization (sale) of products (goods, works, services) and provide the company's income in the short term (up to 12 calendar months).

Despite the fact that the terminology and methodology of marketing as a function of management of the organization is practically formed, marketing, as before, is considered in most cases exclusively as a source of costs. The value created by marketing is not measured separately and is often simply attributed to sales [183].

The concept of a marketing asset was first introduced into economic theory as a set of intangible resources and products of the intellectual activity of the company's personnel, which are formed as a result of the performance of marketing functions. In fact, a significant part of the company's intangible assets are of a marketing nature. R. Ponomarenko calls marketing assets a dialectically higher-level marketing tool [176].

company resources created in the process of marketing activities, such as brands, relationships, innovations, or knowledge. Some equate marketing assets with the marketing potential of an enterprise and define them as a set of internal opportunities and external chances to satisfy consumer needs and obtain maximum economic benefits on this basis [169].

O. Yu. Krasovska considers the company's marketing assets from the standpoint of forming competitive advantages as a set of various knowledge about the company's external business environment, which give it the opportunity to project the further development of the market and strengthen its competitive position [159].

Thus, the above points of view mostly focus on the creation of marketing assets

in the process of providing marketing services, or on the formation of competitive advantages for the company as a result of the possession of marketing assets.

Economic benefit, at the same time, means the potential opportunity for the company to receive cash from the use of assets. In addition, before recognizing an asset as an accounting object, there is a requirement for the possibility of its valuation.

Therefore, we propose to understand marketing assets as intangible assets acquired or created in the course of marketing activities, which form the added value of the enterprise, are able to bring economic benefits in the process of their use in long-term economic activity (more than 12 months) and can be reliably estimated. Identification and evaluation of the value of marketing assets should be carried out for the purpose of: establishing the conditions for entering into a purchase and sale agreement of the enterprise; management of merger or acquisition processes; obtaining external investment opportunities; adding assets to the authorized capital; control of costs for marketing activities; choosing or adjusting the company's marketing strategy; formation of the marketing budget structure [160].

Marketing activity in agricultural enterprises has its own characteristics, determined by the specifics of agricultural production and market conditions, Table 1 [166].

Table 1

Peculiarities of marketing activity in agricultural enterprises

№	Name	Essential characteristic
1	Digital presence and online promotion	Development of a website or mobile application for the presentation of products and services. Using e-commerce to directly sell agricultural or processed products
2	Digital marketing	Using digital tools such as search engine optimization (SEO), contextual advertising, social networks, email marketing to attract customers and improve product circulation
3	Analytics and performance measurement	Implementation of systems for measuring the effectiveness of marketing campaigns, analysis of consumer data and interaction with them to optimize strategies
4	E-commerce and exchange platforms	The use of online platforms for the sale of products that ensure transparency, reliability and accessibility for customers

Continuation of table 1

5	Educational programs and content marketing	Development of educational resources and content to open new markets and raise awareness of production or quality standards
6	Network interactions and cooperation	Participation in network platforms and communities for sharing experience, finding new partners and sales markets
7	Digital product innovation	Use of modern technologies to improve product quality, reduce losses and increase competitiveness

Source: [166]

Effective marketing activities in agricultural enterprises should take into account these features in order to achieve stable results and business development. It is important for every agrarian enterprise to choose such a marketing strategy under which the producer would receive the maximum profit.

The successful implementation of the mechanism of the Strategy, especially in the conditions of the war period, depends on a number of tools [158].

Investments are a key factor in financial support for the implementation of the Strategy. To attract them, it is necessary to increase the investment attractiveness of territorial communities, in particular in the aspect of restoration and reconstruction of their budget-forming and infrastructural facilities. Therefore, to encourage investors, a new form of their state support was introduced, which provides for partial compensation of infrastructure costs and other benefits. They are provided for by the Regulation «On Amendments to Certain Laws of Ukraine Regarding Improvement of Local Self-Government Participation in Interterritorial and Cross-Border Cooperation» [179]. It should be noted that state support (monetary, tax and other) is provided primarily to those investors who implement innovative programs and projects.

During the implementation of these measures of state financial policy, as well as various state initiatives for the development of territorial communities, various sources of crediting, their profitability and reversibility are taken into account. In other words, they are consistent with the realities of the state of war: the threats and risks caused by the war (regarding the destruction of infrastructure facilities, etc.) for territorial communities in the territories of active hostilities and in the rear territories are taken

into account. It is thanks to the joint efforts of the country, regions and territorial communities that these threats and risks are significantly reduced, and this supports the socio-economic development of many territorial communities even in extremely difficult conditions of martial law [145].

State support for the agricultural sector of the economy, in particular in the Vinnytsia region, contributes to increasing the efficiency of agriculture in Vinnytsia territorial community. In 2023, state funding in the amount of UAH 930.5 thousand was provided for such purposes, but only 23.1% of the funds were used [147, 158].

2) implementation of the anti-crisis support program aimed at:

- provision of social support for the population;
- development and protection of the health care system;
- assistance to families of fallen soldiers.

4.5 million hryvnias (for 2023) were planned and implemented for these needs in the community;

3. Ensuring stability and overcoming the consequences caused by extraordinary events. A monetary reserve of the community was created for this purpose;

4. Development of a plan for the support and development of small and medium-sized businesses, which provided for:

- create appropriate conditions for business support and development;
- to develop community ecosystems;
- to involve the population in entrepreneurial activity;

5. Implementation of the compensation mechanism for losses and damages caused by the war. This mechanism provided, in particular, the purchase of equipment for the use of alternative energy sources for small enterprises;

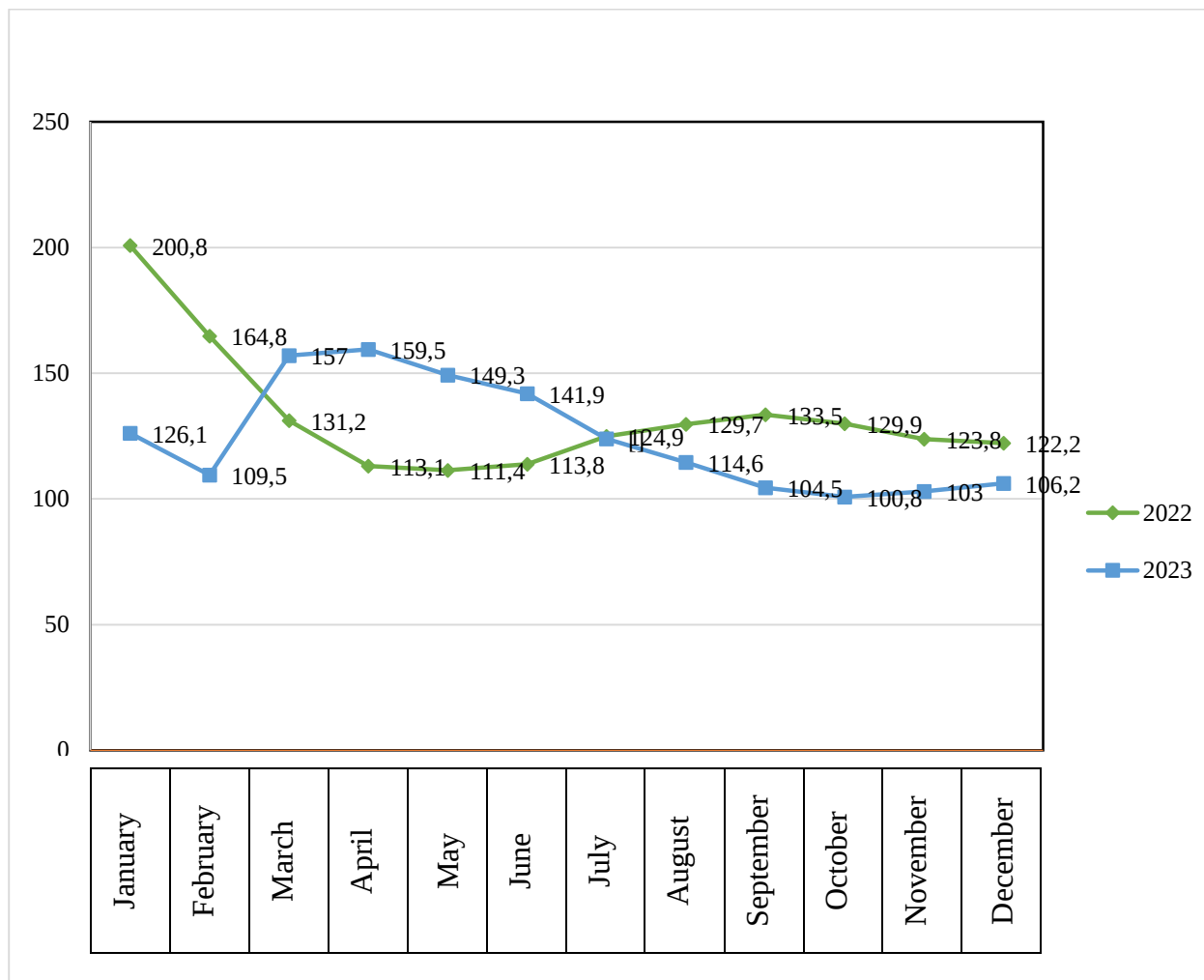
6. Development of a program to create new jobs. According to this program, it was assumed that UAH 4.4 million will be used for the development of the economic sector and the creation of new jobs in 2023;

7. Assistance to enterprises evacuating from the zone of active military operations in the east and south of Ukraine. By the middle of 2023, 316 enterprises

were relocated to Vinnytsia territorial community, which created 1,657 new jobs.

Thus, on the territory of Vinnytsia territorial community (with state support within the framework of the Strategy) important measures were implemented to stabilize the situation and socio-economic development of the community.

Similar measures were implemented in the majority of territorial communities of the Vinnytsia region and this made it possible to stabilize the socio-economic situation in it. This, in particular, is indicated by the indicator of export growth in 2023 by 6.2% (US \$ 1,698.9 million), compared to 2022, although at the beginning and at the end of the year they were inferior to the indicators of the previous year, Figure 5.

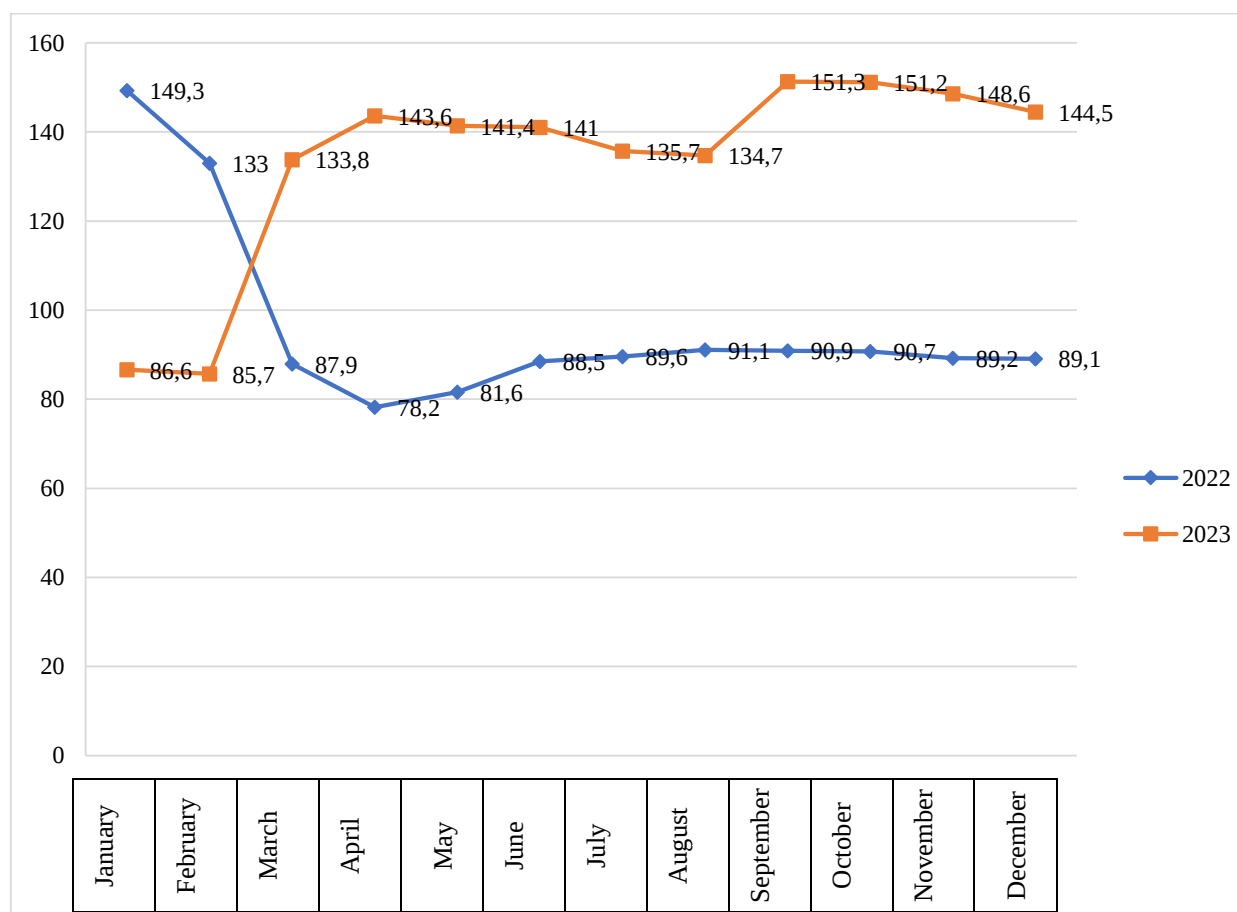


Rice. 1.4. Dynamics of export volumes of territorial communities of Vinnytsia region for 2022–2023, million dollars USA

Source: according to the data of the Main Department of Statistics in the Vinnytsia region [147, 158]

The increase in exports in 2023, compared to 2022, was observed for commodity items from the export of fats and oils of animal and vegetable origin (+56.7% or 509 million US dollars), grain crops (+12.7% or 401, USD 9 million), ready-made food products (+57.3% or USD 288.5 million). At that time, a significant decrease in exports was observed for commodity positions of live animals and products of animal origin (-46.2% or 139.3 million US dollars) [147, 158].

In order to see the real successes of the state regional policy on the development of territorial communities of the Vinnytsia region, we visualize the statistical data for 2022-2023, *including imports*, Figure 1.5.



Rice. 1.5. Dynamics of imports of territorial communities of Vinnytsia region for 2022-2023, million dollars USA

Source: according to the data of the Main Department of Statistics in the Vinnytsia region [147, 158]

The increase in imports of territorial communities of the region in 2023

(compared with the same period of 2022) amounted to an average of 44.4% (899.7 million USD). The largest increase was observed in the commodity positions of mineral fuel, oil and its products (+3.4 times or 146.8 million US dollars), means of land transport (+12.9% or 131.9 million US dollars), nuclear reactors, boilers, machines (+52.6% or 92.6 million US dollars), fertilizers (+83.9% or 83.2 million US dollars) [147, 158].

Marketing in the activities of agricultural enterprises plays an important role in achieving success on the market. The basic principles of marketing for agricultural enterprises help to solve the problems of promoting products, attracting customers and increasing profits.

1. Market research, where agricultural enterprises must have a good understanding of their market, target audience, competitors and consumer needs. Research helps to understand trends, product demand and optimal strategies.

2. Segmentation and target audience, that is, dividing the market into segments helps to identify groups of consumers with similar needs and characteristics. Selecting your target audience allows you to tailor your marketing efforts to reach them most effectively.

3. A unique selling proposition, where agricultural enterprises must determine what makes their products different from competitors. It can be product quality, cultivation methods, environmental friendliness or other advantages.

4. Product strategy, that is, it is important to develop products that meet the needs of the target audience, and which may include the development of new varieties, improvement of cultivation technologies, improvement of quality, etc.

5. Pricing, where setting the right pricing policy is important to achieve a balance between product competitiveness and profitability.

6. Sales and distribution, that is, it is important to choose optimal sales channels that will allow products to reach the target audience. This can be done through wholesalers, retailers, farmers markets, etc.

7. Promotion, where advertising, PR events, participation in exhibitions and

other marketing services help to talk about products and attract the attention of the target audience.

8. Communication with customers, that is, it is important to maintain interaction with consumers, listen to their wishes and feedback, and also answer their questions.

9. Analysis and optimization, where regular analysis of the results of marketing activities helps to identify effective and ineffective strategies. Based on the analysis, adjustments can be made to improve the results.

10. Sustainability and ethics, i.e. preservation of consumer trust and adherence to high ethical standards are important components of agricultural marketing success [149].

The development of a marketing strategy begins with the analysis of the external environment in which entrepreneurial activity will be carried out. It is necessary to accurately define the market or its specific segment, which is planned to enter, and within the defined market space, to allocate a share where marketing activities will be carried out. This field of enterprise activity within a specific target market or its separate segment is called a strategic business area. The purpose of strategic economic zone analysis is to assess development prospects from the point of view of growth scales, stability, market capacity, technology prospects and profit rates [172].

The main goals of the marketing strategy of agricultural enterprises are:

1) attracting more customers and increasing the number of orders to increase the level of product sales;

2) offering goods or products with more attractive conditions for the target audience;

3) ensuring the growth of the agricultural enterprise's profit;

4) coverage of the widest possible market segment with its products, goods or services;

5) achieving a leading position in the selected segment [164, 166].

In order to determine the development strategy of an agricultural enterprise, it is necessary to analyze the components and resource provision of its marketing potential.

This will make it possible to identify «bottlenecks» and predict measures to increase the manufacturer's competitiveness, as well as to choose the most optimal strategy, which, thanks to competitive advantages, will help maintain or even increase market share [153].

An optimally developed marketing strategy of an agricultural enterprise contributes to the effective use of production capabilities, new devices and the application of innovative technologies, which in turn positively affects the satisfaction of consumer demand for profit through the maximum satisfaction of society's needs.

These strategies allow agricultural enterprises to effectively use the advantages of digitalization to achieve market success and ensure sustainable business development. Marketing strategy in conditions of digitalization thanks to the Internet acquires a greater influence on the success of agricultural enterprises, contributing to their sustainable development.

Table 2

**Key strategies for agricultural enterprises according to the components of
the marketing complex in conditions of digitalization**

No. n/p	Name	Essential characteristic
1	Digital presence and online promotion	Development of a website or mobile application for the presentation of products and services. Using e-commerce to directly sell agricultural or processed products
2	Digital marketing	Using digital tools such as search engine optimization (SEO), contextual advertising, social networks, email marketing to attract customers and improve product circulation
3	Analytics and performance measurement	Implementation of systems for measuring the effectiveness of marketing campaigns, analysis of consumer data and interaction with them to optimize strategies
4	E-commerce and exchange platforms	The use of online platforms for the sale of products that ensure transparency, reliability and accessibility for customers
5	Educational programs and content marketing	Development of educational resources and content to open new markets and raise awareness of production or quality standards
6	Network interactions and cooperation	Participation in network platforms and communities for sharing experience, finding new partners and sales markets
7	Digital product innovation	Use of modern technologies to improve product quality, reduce losses and increase competitiveness

Source: [166]

Due to the variability of the choice of methods and methods of displaying the financial state defined in the accounting policy, in modern conditions, enterprises can largely manage profitability indicators (due to the choice of the method of amortization deductions, the method of capital assessment, allocation of expenses, income assessment, assessment of expenses at fair value, liabilities according to the current assessment, created reserves, etc.). Given the fact that one of the tasks of accounting policy is to ensure standard characteristics of financial reporting, important objects of increasing investment attractiveness are its components, with the help of which reporting indicators acquire a certain orientation [157, 162].

The main tool of influence of the marketing service of an agricultural enterprise on the environment, in particular on the target market, is the marketing complex, which includes: innovative activity of the enterprise, planning of production and product range, formation of price and sales policy, as well as building a system of marketing communications [166, 167].

So, agricultural marketing management involves:

- clear definition of marketing goals for the optimal connection of market opportunities with the enterprise's research, production, sales and service potential;
- planning of all marketing activities and their effective organization to achieve the specified goals;
- development of the most optimal marketing system, which ensures complete satisfaction of consumers and achievement of the goals of the agro-industrial enterprise;
- effective control, analysis and assessment of all marketing activities of the enterprise with constant adjustment of its goals, means and methods;
- timely operational intervention in the course of agricultural marketing processes in connection with the change of circumstances and situation;
- stimulation of the effective work of all personnel engaged in marketing, to obtain the maximum creative return;
- providing managers of marketing activities with objective and comprehensive

information about the state of the external and internal marketing environment, about opportunities and threats [172].

Agricultural marketing is an integral part of the intra-farm management system. Its activities include research and analysis of the market situation, study of the relationship between supply and demand, development of marketing measures for the orientation of the sales activities of enterprises, as well as the formation of an assortment policy for the production of competitive products that meet the needs of consumers [137]. Marketing activity should include not only various activities, but also it should be clearly coordinated and planned in modern conditions.

In agricultural enterprises, the effectiveness of marketing activity depends on the active participation of all employees of the management apparatus and production units. Today, only a limited number of such enterprises have specialized marketing services, which are mainly focused on sales aspects. The effective operation of these services consists in a deep analysis of the current situation and productive cooperation with all departments of the enterprise.

The marketing strategy is an integral part of the overall strategy of the enterprise, and their goals should be interconnected [134]. Developing a strategy for the economic development of an agricultural enterprise is a complex process that includes economic analysis, forecasting of possible risks, assessment of resource needs, alternative options and their profitability. The economic forecast is the basis for a well-founded choice of the company's strategy and decision-making regarding the development of its production and economic activity. Forecasting allows you to determine the long-term perspective of the development of an agricultural enterprise and apply the necessary means for its successful management. Thanks to performance forecasting, the company can better plan its work with customers, ensuring timely fulfillment of orders and quick response to their needs. This increases the level of customer satisfaction and promotes their loyalty. In this context, predicting labor productivity is a key factor for effective planning and implementation of a marketing strategy that ensures stable development of the company and satisfaction of customer needs [166, 183].

An integral part of the activity of marketers is the evaluation of the market of agricultural products, the study of the assortment of competitors, the analysis of market segments and positioning of products, the development of promotion strategies, the determination of the cost price, optimal price and profitability of products.

Russia's war against Ukraine had a significant impact on the marketing strategies of enterprises. There has been a change in consumer attitudes, because consumers have become more cautious in spending, concentrating on basic needs. Marketing strategy must take these changes into account, focusing on essential products or adapting communications to new customer priorities. In addition, the state of war significantly affected the logistics supply chains, which led to the need to review distribution channels, optimize logistics and move to other sales markets. Thus, the state of war requires companies to be flexible and quick to respond to changes in market conditions, as well as to rethink marketing strategies to ensure stability and further business development in crisis conditions [166, 159].

Marketing activity in agriculture ensures flexible adaptation of the company's production, financial, trade, sales and personnel processes to the ever-changing economic situation and consumer demands on the market. The difference between agricultural marketing and other types of marketing, such as industrial, commercial or banking, is determined by the specifics of agriculture: significant dependence on natural conditions, the importance of the product itself, the variety of forms of ownership, the difference in working and production periods, the seasonality of production and supply of products, the variety of organizational structures and the interaction of foreign economic relations, as well as state interests in the development of the agrarian sector of the economy and its branches. Natural and economic processes in agribusiness interact, creating specific conditions for production and marketing organization [143, 166].

The organization of marketing activities in agricultural enterprises involves the creation of an effective marketing management structure, the selection of qualified specialists, a clear definition of their powers and responsibilities, as well as the

establishment of interaction between the marketing service and other departments of the enterprise [145, 166].

The marketing strategy of agricultural enterprises plays a key role in establishing relationships with consumers, whose needs determine sales volumes, profitability and, as a result, the financial health of the enterprise. A well-chosen and correctly implemented marketing strategy provides the company with advantages manifested in increasing its competitiveness and products, reducing the sensitivity of consumers to prices, as well as facilitating access to financial, informational and labor resources.