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DIRECTIONS FOR IMPROVING THE WORK OF THE ECONOMIC SERVICE OF AN AGRO-INDUSTRIAL ENTERPRISE IN ENSURING THE EFFICIENT USE OF RENEWABLE RESOURCES

In the current context of global climate change and the need to reduce the environmental burden, industrial enterprises face the challenge of integrating renewable resources into their production processes. The effectiveness of such integration depends not only on technology but also on the organizational structure, the functions of the enterprise's economic service, the efficiency of resource use, financial support, and other related factors.

Therefore, we believe that the search for ways to improve the economic service of enterprises, aimed specifically at increasing the efficiency of renewable resource use, is of particular relevance today.

As some researchers argue, the use of biomass and solar energy in the agro-industrial complex can reduce fuel and energy costs by 20–25%, provided that the state ensures supportive instruments such as "green" tariffs, preferential loans, and others [1].

Other scholars claim that the impact of renewable energy sources on Ukraine's economic recovery largely depends on financial instruments and institutional support, particularly state subsidies, "green bonds," and guarantees for investors [2].

International practices confirm that information support and public communication with stakeholders increase the acceptance of energy-

saving and energy-efficiency measures by communities and micro- and small businesses [3].

There is also a view in academic circles that the active development and use of renewable hydrogen and ammonia technologies can become a driver of low-carbon development in the country, provided that cost optimization is ensured and a model of cooperation with international partners is developed [4].

Given the current state of the domestic agro-industrial sector, it can be assumed that the limitations in the efficient use of renewable resources often lie not in technologies but in the lack of clear economic planning, structural barriers, and weak interaction between enterprises, local authorities, and the state [1].

In light of the above, we conclude that today the economic service of an agro-industrial enterprise must improve its performance, particularly by modernizing its functions in the following areas: optimization of resource accounting and monitoring systems, integration of green economy principles into financial planning, development of resource-efficiency partnerships, participation in external support programs, and internal stimulation and motivation (Table 1).

In our view, improving the performance of the economic service in the specified areas will lead to an increase in the share of renewable resources in the overall energy balance of agro-industrial enterprises. This, in turn, will contribute to reducing carbon dioxide and other harmful emissions, lowering energy costs, and enhancing the competitiveness of products in both domestic and international markets.

Thus, the economic service of an agro-industrial enterprise plays a crucial role in transforming its production model toward greater sustainability and environmental friendliness. To realize this potential, a systematic update of its functions is required. At the same time, government policy will play an important role, as it should aim to create a favorable environment for such changes and provide real incentives and guarantees. It is essential that the strategy of the agro-industrial enterprise and the efforts of its economic service are integrated into the overall sustainable development plan.

Table 1

Tools for Improving the Economic Service Agro-Industrial Enterprise in the Context of Renewable Resource Use

Direction of Improving the Enterprise's Economic Service in the Context of Sustainable Development	Proposed Tools for Application	How This Will Increase the Activity and Efficiency of Renewable Resource Use
Optimization of resource accounting and monitoring system	Digital platforms, automated data collection systems	Will enhance transparency in accounting, reduce losses and inefficient use of resources
Integration of green economy principles into financial planning	Environmental audit, "green" financial indicators	Will allow for more rational allocation of investments into renewable energy sources and advanced processing
Development of partnerships for resource efficiency and participation in external support programs	Cooperation with suppliers and consumers, cross-border projects, attraction of "green" grants, environmental tariffs	Will reduce costs, expand the market for environmentally friendly products; consequently, will lead to increased competitiveness and investment attractiveness
Internal stimulation and motivation	KPI system for energy efficiency, bonuses or rewards for achieving energy savings, allocation of budget for eco-investments	Will strengthen management's attention to energy expenditures, encourage modernization, and increase the number of initiatives in energy saving and environmental development

Source: compiled by the author

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