

**METHODOLOGICAL GUIDE TO REPORTING ON SUSTAINABLE
DEVELOPMENT OF AGRIBUSINESS COMPANIES**

**GUIA METODOLÓGICO PARA RELATÓRIOS DE DESENVOLVIMENTO
SUSTENTÁVEL DE EMPRESAS DO AGRONEGÓCIO**

**GUÍA METODOLÓGICA PARA LA INFORMACIÓN SOBRE DESARROLLO
SOSTENIBLE DE EMPRESAS AGRONEGORIALES**

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ABSTRACT

The purpose of the study is to prepare recommendations for reflecting information on the sustainable development of an agricultural enterprise in non-financial reporting. Abstract-logical, monographic methods, structural-logical and statistical analysis, general scientific methods of cognition (analysis, synthesis, generalization), expert assessments, and a systematic approach to the problems under consideration were used. A recommended list of structural elements of the Strategic Report on Sustainable Development (SRSD) of the organization of the agricultural complex and the principles of its formation are proposed. Now, there is no unified methodology for generating information on sustainable development (SD) of agricultural enterprises. Current reporting standards in this area do not contain approved industry applications for agricultural enterprises. Therefore, the scientific novelty of the study lies in the proposal of a new reporting format for agricultural enterprises - SOUR and methodological tools for its formation. The introduction of the proposed developments into the management system of sustainable development of agricultural enterprises will improve the quality of its information and analytical support to achieve competitive advantages and the successful implementation of strategies in the context of depleting planetary resources.

Keywords: Strategic Report on Sustainable Development; Structural elements; Information; Goals; Principles; Organizations of the agricultural complex.

RESUMO

O objetivo do estudo é preparar recomendações para refletir informações sobre o desenvolvimento sustentável de uma empresa agrícola nos relatórios não financeiros. Foram utilizados métodos lógicos abstratos, monográficos, análises lógico-estruturais e estatísticas, métodos científicos gerais de cognição (análise, síntese, generalização), avaliações de especialistas e uma abordagem sistemática dos problemas em consideração. É proposta uma lista recomendada de elementos estruturais do Relatório Estratégico sobre Desenvolvimento Sustentável (SRSD) da organização do complexo agrícola e os princípios da sua formação. Actualmente, não existe uma metodologia unificada para gerar informação sobre o desenvolvimento sustentável (DS) das empresas agrícolas. As actuais normas de reporte nesta área não contêm aplicações industriais aprovadas para empresas agrícolas. Portanto, a novidade científica do estudo reside na proposta de um novo formato de relatório para empreendimentos agrícolas - SOUR e ferramentas metodológicas para sua formação. A introdução dos desenvolvimentos propostos no sistema de gestão do desenvolvimento sustentável das empresas agrícolas irá melhorar a qualidade da sua informação e apoio analítico para alcançar vantagens competitivas e a implementação bem sucedida de estratégias no contexto do esgotamento dos recursos planetários.

Palavras-chave: Relatório Estratégico sobre Desenvolvimento Sustentável; Elementos estruturais; Informação; Metas; Princípios; Organizações do complexo agrícola.

RESUMEN

El propósito del estudio es preparar recomendaciones para reflejar información sobre el desarrollo sostenible de una empresa agrícola en los informes no financieros. Se utilizaron métodos lógicos abstractos, monográficos, análisis lógico-estructural y estadístico, métodos científicos generales de cognición (análisis, síntesis, generalización), valoraciones de expertos y un enfoque sistemático de los problemas considerados. Se propone una lista recomendada de elementos estructurales del Informe Estratégico de Desarrollo Sostenible (SRSD) de la organización del complejo agrícola y los principios de su formación. Actualmente, no existe una metodología unificada para generar información sobre el desarrollo sostenible (DS) de las empresas agrícolas. Los estándares de informes actuales en esta área no contienen aplicaciones industriales aprobadas para empresas agrícolas. Por tanto, la novedad científica del estudio radica en la propuesta de un nuevo formato de presentación de informes para las empresas agrícolas - SOUR y herramientas metodológicas para su formación. La introducción de los desarrollos propuestos en el sistema de gestión del desarrollo sostenible de las empresas agrícolas mejorará la calidad de su información y apoyo analítico para lograr ventajas competitivas y la implementación exitosa de estrategias en el contexto del agotamiento de los recursos planetarios.

Palabras clave: Informe Estratégico sobre Desarrollo Sostenible; Elementos estructurales; Información; Objetivos; Principios; Organizaciones del complejo agrícola.

1. INTRODUCTION

Improving accounting and analytical support for managing the sustainability of agribusiness in the context of food shortages, persistent inequality and environmental degradation (Food Systems Summit, 2023) is facilitated by the development of a non-financial reporting system. Nowadays, non-financial reporting is prepared in different ways; some companies prepare it in free form, while others use certain standards. There is a large set of standards, recommendations, and guidelines for the preparation of non-financial reports, offering different approaches to generating information on sustainable development (Khoruzhy & Tryastina, 2020; Trukhachev & others, 2023).

Traditional standards in the field of sustainable development (SD) are GRI Standards (Guidelines for reporting in the field of sustainable development (GRI), 2021), the Integrated Reporting (IR) standard (International Integrated Reporting Council (IIRC), 2015), Standards and SASB Standards tools (Sustainability Accounting Standards Board (SASB), 2018).

However, these standards do not contain a unified methodology for generating information about sustainable development for agricultural companies. In addition, the processes of integration of the Russian agricultural sector into the world economy necessitate

the formation of non-financial reporting by companies in agribusiness. In 2022, a new modular standard “GRI 13: Agriculture, Aquaculture and Fisheries” was released, which contains new information for these sectors on food security, land and resource rights, living wages and incomes, transformation of natural ecosystems, animal welfare, soil conditions and pesticides, and targets companies in these sectors to make connections between their impacts and all 17 UN Sustainable Development Goals (SDGs). However, the standard contains general directions for information disclosure and does not include indicators.

The number of works devoted to methodological issues of reporting for sustainable development goals is constantly increasing (Jørgensen, S. & Mjøs, A. & Pedersen, L. (2022)). However, the aspect of the formation of non-financial reporting for the purposes of sustainable development of agricultural enterprises has been little studied, which determines the relevance of this topic.

In the scientific literature, there are several areas of research on the disclosure of information about corporate sustainability in financial statements. Thus, the works (Efimova, 2014; Kaplan, 2006; Batyrova, 2014; Morozova, 2014; Porter, 2006; Shamaeva, 2019, Babanskaya, 2022, etc.) discuss issues of information and analytical support for the sustainable development strategy and tools for generating the Company’s SD Report.

The authors (Drager, 2017; Kogdenko & Melnik, 2014; Malinovskaya, 2018; Solovyova, 2013; Roshchektaeva, 2018; Sigidov & Nastenkov, 2013, etc.) develop methodological guide to the formation of integrated reporting of companies, paying attention, among other things, issues of disclosing information on sustainable strategic development.

The works (Suits, Khorin & Sheremet, 2020; Khoruzhy & Tryastsina, 2020; Khoruzhy, Karzaeva, Katkov, Tryastsina & Ukolova, 2018, etc.) touch upon the problems of accounting and analytical support for the process of managing sustainable development of companies.

This article raises the question of appropriate format to disclose information in reporting on the sustainability of agricultural organizations. A methodological guide to the selection of the proposed format will allow integrating the requirements of international standards, the principles of the UN Global Compact, the Concept for the development of public non-financial reporting (Order of the Government of the Russian Federation N 876-r, 2017) taking into

account key program documents of the state level on sustainable development to generate information about the sustainability of agricultural companies

2. METHODOLOGY

The purpose of the study is to prepare recommendations for reflecting information about the sustainable development of agricultural companies in non-financial reporting. The purpose of the study involves the following tasks: to explore the experience of preparing reports in the field of sustainable development; develop the principles and structural elements of the SRSD of the agribusiness companies.

The object of the study is the concept of the development of non-financial reporting, the methodological tools for its formation in the field of sustainable development.

In the process of considering the key concepts and paradigms underlying the formation of reporting in the field of SD, proposed in the scientific works of domestic and foreign scientists in the economic field, research methods such as dialectical, abstraction, interpretation, consensus, analysis and synthesis, monographic, systems approach.

The methodological basis of the study was the theory of economic dynamics (Harrod, 2008), stakeholder theory or stakeholder theory (Freeman, 1984); concepts of sustainable development of socio-economic systems and corporate social responsibility (Agenda for SD for the period up to 2030, 2015; Adams, 2017; Porter & Kramer, 2006), paradigms of accounting and analytical support for SD management (Suits, Khorin & Sheremet, 2020; Kogdenko & Melnik, 2014).

The information and empirical base of the study included legislative norms and standards of non-financial organizations in the field of non-financial and integrated reporting, the UN Global Compact, the OECD-FAO Guidelines for Responsible Agricultural Supply Chains (OECD/FAO, 2016), policy documents on the development of the Russian agricultural complex, reports of 100 Russian companies for 2022 (RSPP, National Register, 2022), disclosing non-financial information about their activities.

An analysis of the experience of preparing non-financial reporting in the field of sustainable development was carried out to determine the compliance of the reporting of

companies in different fields of activity with various initiatives and standards. As a result, it was established that there are no clearly defined regulations for the preparation of such reports, and therefore different companies use different standards and principles to generate the same type of reporting. Since the formation of reporting on the company is sustainable development is not legally established, the choice of forms and methods for compiling such reporting is not prescriptive (Shamaeva & Musina, 2019). In the basic sector of the economy - the agricultural complex - companies do not submit reports on sustainable development in accordance with standards, do not certify them, but some companies prepare information about sustainable development in free form, which does not have the best effect on the quality of the information base for ensuring sustainable development. Meanwhile, in the Doctrine of Food Security of the Russian Federation, sustainable development of agriculture is declared a priority task of national importance (Decree of the President of the Russian Federation No. 20, 2020). Monitoring the achievement of SDG indicators related to food and agriculture is the focus of UN FAO, which has developed 20 interconnected recommendations aimed at sustainable agriculture to address the world's major challenges. These include: increasing investment in the industry, strengthening farms, partnerships with the public, facilitating access to productive resources, improving soil, protecting ecosystems, promoting sustainable consumption, etc. (FAO, 2018).

In modern conditions, cooperation with foreign companies and attraction of foreign investments in the Russian agricultural complex for its sustainable development is strategically important. Hence the increasing role of completeness and reliability of disclosure of information about the activities of agricultural enterprises in the field of SD for monitoring the achievement of SD goals and for strengthening the trust of stakeholders (Khoruzhy & Tryastsina, 2020).

Based on an analysis of the existing reporting practice, it has been established that it does not allow compliance with the basic reporting principle - comparability. To eliminate this shortcoming, a new format for reporting on the sustainable development of agricultural enterprises is proposed - a strategic report on sustainable development.

In the process of developing methodological provisions for the generation of information in the field of SD based on a systematic analysis of the principles proclaimed by

the GRI Guidelines (GRI Standards, 2018), the international standard for integrated reporting “IR” (ISIO, 2015), the principles underlying the preparation of the RMRS were formulated, supplemented principles of the UN Global Compact (Kingo, 2019) - precautions; FAO recommendations for agribusiness transformation (FAO, 2018) - an integrated approach to sustainability and the proposed principles - accessibility and regularity.

At this stage of the study, a system analysis tool for the principles of basic reporting standards was used.

When justifying the new format, the recommendations of the Guidelines for reporting in the field of SD (GRI Standards, 2018), the provisions of the ISIO (ISIO, 2015), the Standards of the Sustainability Accounting Standards Board (SASB, 2018), the Concept for the development of public non-financial reporting (Order Government of the Russian Federation N876-r, 2017), criteria and target indicators of the Development Strategy of the Agricultural complex (Order of the Government of the Russian Federation N993-r, 2020), Model methodology for ESG ratings (Bank of Russia, 2023).

In connection with the increasing importance of the agricultural complex at the moment for ensuring food security and achieving SD goals, a hypothesis was put forward that the structural elements of the SRSD of agricultural complex enterprises should reflect the implementation of the SD goals proclaimed by the UN and outlined in the program documents of the Russian Federation on SD in the agricultural complex. Based on this provision, in order to select structural elements, an analysis of the content of reporting sections proposed by the management of GRI, MSIO, SASB was carried out for compliance with the reflection of information with the SD program goals. Because of structural-logical and expert analysis methods, 8 structural elements of the SRSD were selected from the list formed at the first step, consisting of 16 sections of the report. As an evaluative criterion for selecting elements, the level of disclosure of information on the achievement of SD goals was chosen - 85% or more.

The proposed reporting format can be used by agricultural organizations to monitor the achievement of SD goals and increase stakeholder confidence, as well as an information base for developing a SD strategy at the micro level.

3. RESULTS



To achieve the goals of the Sustainable Development Concept, its effective implementation is necessary, first, at the level of business entities. To do this, organizations must provide financial information about their activities, as well as non-financial information. Based on principles and initiatives, various standards for the presentation of non-financial information have emerged.

Most countries do not have mandatory regulations governing the reporting of non-financial information by companies. For example, some of the most widespread standards in the world in the field of SD were compiled by a public organization - the Global Reporting Initiative (GRI). The other most commonly used standard for non-financial reporting is the international standard “Integrated Reporting”, developed by IIRO. The Sustainability Accounting Standards Board is actively developing industry standards for investors (currently 77 standards) - on sustainability accounting standards (SASB, 2018). In Russia, there are no strictly regulated requirements for the reflection of non-financial reporting. In 2018, the Ministry of Economic Development of the Russian Federation, within the framework of the approved Concept, developed a draft Federal Law “On Public Non-Financial Reporting”. However, this project has not yet been adopted. In 2022, the Bank of Russia developed a Model Methodology for the Formation of ESG Ratings, but it is only advisory in nature.

The number of companies taking responsibility in the field of sustainable development is growing every year. The figure 1 shows that, since the 2000s, a trend has formed towards an increase in the number of generated public reports developed by Russian companies containing non-financial reporting.

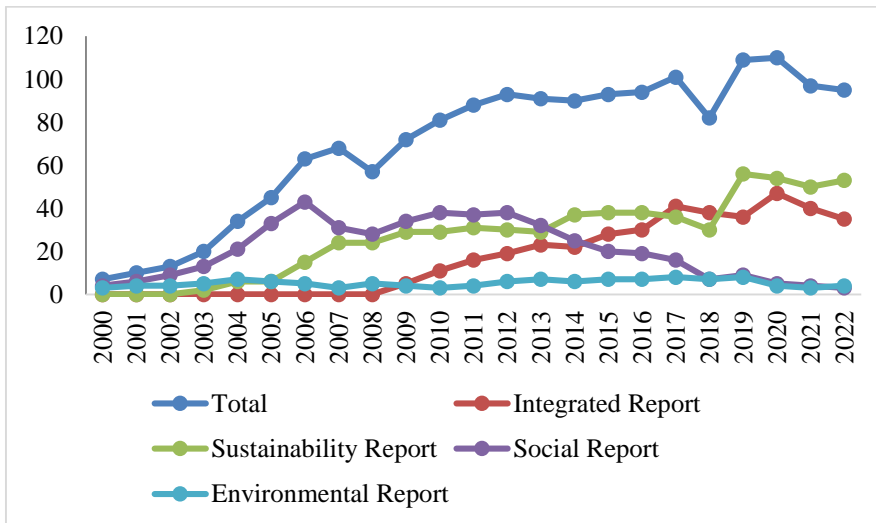


Figure 1. Change in the number of public reports by Russian companies
Source: Compiled by the authors based on (RSPP, 2022)

Thus, the number of integrated reports from 2003 to 2017 tends to grow steadily, but since 2017, their number has been decreasing. Since 2012, the number of social reports has also been decreasing. The number of reports on SD has been increasing throughout the period under review. In addition, the number of reports with a narrower specificity (environmental reports) change slightly. It can be concluded that Russian companies increasingly prefer to prepare sustainability reports, including information about their environmental and social activities. Energy companies, the smallest by sports and healthcare companies issue the largest number of non-financial reports. Six companies represent agricultural enterprises in the Register.

Meanwhile, the agricultural complex in the Russian Federation today is a strategically priority sector of the economy. Therefore, it is very important to ensure its sustainable development to strengthen the national economy and food security of the country.

To ensure food independence in relation to the agricultural complex in Russia, an appropriate regulatory and legal framework has been created that makes it possible to pursue a course towards its sustainable development. In recent years, thanks to state support, the agricultural complex has shown stable growth in production, although due to the difficult economic situation and the coronavirus pandemic, the development of agribusiness is hampered by problems that reduce the sustainability of its growth and the solution of import substitution problems. Therefore, in order to implement the SD strategy for agricultural enterprises, it is

necessary to present information about SD in reporting for management that is more effective. Meanwhile, the RSPP register very poorly presents non-financial reporting of enterprises in this industry, despite the objective realities of the time.

Non-financial reporting is intended to serve as the information base for ensuring sustainable development processes. GRI standards aim to report on an organization's significant economic, environmental and social impacts. They are used by an increasing number of companies around the world and in Russia, and they are constantly being improved. Thus, the Standards are currently being updated to ensure they comply with the latest developments in the field of responsible business conduct; Industry standards have been created, including agriculture, aquaculture and fisheries. The standard contains a list of topics that are potentially material for a company in the industry, as well as proposals for reporting elements disclosed on potentially material topics. The process of updating the GRI Standards is at the stage of public discussion. We consider it appropriate for agricultural enterprises to use a separate reporting format, which has its own specifics in contrast to aquaculture and fishing enterprises.

The IR standard, which governs the preparation of integrated reporting, does not contain such strict instructions as the GRI and SASP Guidelines; however, the purpose of reporting is not fully consistent with the goals of sustainable development.

A comparative analysis of the GRI standards (GRI, 2021), IR (ISIO, 2015) and SASP Standards (SASP, 2018) with the aim of using them to reflect information on the sustainable development of agricultural enterprises (Table 1) showed that, for most indicators, the GRI Guidelines are most compliant the requirement to reflect information on sustainable development for agricultural enterprises

Table 1

Comparative characteristics of GRI, IR and SASP standards for reflecting information on sustainable development of agricultural enterprises.

	GRI	IR	SASP
Signs necessary to reflect information about sustainable development in the			

agricultural complex			
Availability of conceptual foundations	yes	yes	yes
The target audience	All stakeholders	Investors	Investors, users of financial statements
Compliance with SD goals	Compliant	Not fully consistent	Compliant
Regulation	Relatively tough	Not hard	Tough
Communication between structural elements, integration	Relatively clear	Clear	Not clear
Availability of industry-specific applications for agriculture	There is a project	No	yes (for the Food and Beverage sector)
The need to certify reports	yes	It is recommended to certify	yes
Practice of reporting by agricultural organizations in accordance with standards	Absent	Absent	Absent
Possibility to take as a basis the formation of the Report taking into account the goals of sustainable development of the agricultural complex	Available	Seems somewhat problematic	Seems problematic

Source: compiled by the authors based on (ISIO, 2015; GRI, 2021; SASP, 2018)

The Sustainability Accounting Standards Board (SASB) and the International Integrated Reporting Council (IIRC) are merging into the Value Reporting Foundation to provide investors and companies with a common framework for corporate reporting on value drivers. This confirms the fact that these reporting formats do not significantly deviate from the strict focus on sustainable development that the GRI Guidelines adhere to. Therefore, it seems appropriate for agricultural enterprises to propose the formation of an SRSD based on GRI standards, but with adjustments and format changes.

The SRSD of the agricultural organization will be the information base for managing sustainable development in accordance with the strategic course of the state and the agricultural complex. Therefore, this report should be called Strategic. The SRSD represents information about how the organization's strategy leads to the achievement of long-term sustainable development goals. The users of such a report will be all interested parties and, above all, the state to monitor and assess the achievement of the SD goals outlined in the country's program and strategic documents.

The formation of the SRSD should be based on the principles proclaimed by the GRI leadership, which should be supplemented by the principles of the UN Global Compact, the international standard “IR” and the principles from the FAO Recommendations for the transformation of the agricultural complex.

The proposed composition of the principles of the SRSD is presented in Figure 2.



Figure 2 Principles of the content of the SRSD of agribusiness organizations

Source: Compiled by the authors based on (GRI Guidelines; International Standard “Integrated Reporting”; principles of the UN Global Compact and FAO Recommendations for the transformation of the agricultural complex)

The first 8 principles correspond to the GRI, principles 10 and 11 correspond to the “IR” standard, principle 9 corresponds to the FAO Recommendations for the transformation of the agricultural complex, principle 12 corresponds to the UN Global Compact; 13 - proposed principle.

The content of the first eight principles and 10-11 principles are described in the international standards IR and GRI Standards (ISIO, 2015; GRI, 2018).

The precautionary principle was included based on its consistency with Universal Principle 7 of the UN Global Compact. However, if in the context of the UN the principle applies only to environmental problems, we consider it appropriate to extend it to the economic and social aspects of the activities of agricultural enterprises. The principle underlies the concept of proportionality of risk, cost and feasibility of future action and manifests itself as a safety factor. It means that there is a threat of causing serious or irreversible damage to the environment or society; the company is obliged to establish that the planned activity will not (or is very unlikely) lead to significant damage. Therefore, the report should indicate possible risks and ways to minimize them.

Strategic focus and orientation on future must be included in the principles of preparing the report, since it will be directed towards the future, and stakeholders will be able to anticipate the company's behavior along three aspects of activity.

An integrated approach to sustainability means that agribusiness transformation supports rural recovery and leads to inclusive economic growth (FAO, 2018). Sustainability reporting therefore requires both disclosure of companies' impact on rural areas and the potential of small actors (the private sector) to be fundamental to achieving progress.

Following the principle of information connectivity, it is necessary, based on key regulatory documents on sustainable development, to develop provisions of the organization's strategy in this area, and, ideally, a system of balanced scorecards or key indicators of the implementation of the strategy to be disclosed in the SRSD.

The principle of accessibility means both the openness and reliability of the presentation of the SRSD in a format convenient for stakeholders for its search, processing and further use, and the delivery of information about the SRSD to interested users in a form that is clear to understand and suitable for decision-making. Compliance with these principles will allow us to develop the structure of the report and increase stakeholder confidence in agricultural enterprises.

The main feature of the SRSD is its relationship with the goals of the strategic sustainable development of the organization. Therefore, the structural elements of reporting should reflect the goals and directions of sustainable development for subsequent monitoring and assessment of achievement of SD goals, increasing the transparency of reporting and a clear explanation to stakeholders about the impact of an agricultural enterprise on the environment.

Taking into account such principles of report formation as the context of SD, strategic focus and orientation to the future, an integrated approach to sustainability, we will determine the long-term goals of SD of the agricultural complex, which should be priorities when developing organizational strategies (Figure 3).



Figure 3 Key goals of sustainable development of the agricultural complex

Source: Compiled by the authors based on (Agenda for SD for the period up to 2030, 2015; Decree of the President of the Russian Federation No. 20, 2020; Decree of the Government of the Russian Federation N993-r, 2020).

The goals for sustainable development of the agricultural complex presented in Figure 3 are formulated based on national goals (Decree of the President of the Russian Federation No.

20, 2020; Decree of the Government of the Russian Federation N993-r, 2020), as well as goals in the field of SD proclaimed by the UN (Agenda for SD for the period until 2030, 2015).

The structural elements of the SRSD of agribusiness enterprises should reflect the fulfillment of these goals. To select structural elements, an analysis of the content of the reporting sections proposed by the management of GRI, IIRC (IIRC) and SASB was carried out to determine the compliance of the reflection of information with the SD program goals. As an evaluation criterion for selecting elements, the level of disclosure of information on the achievement of SD goals was chosen - 85% or more. Because of structural-logical and expert analysis methods, 8 structural elements of the SRSD were selected from the list formed at the first step, consisting of 16 sections of the report (Figure 4).

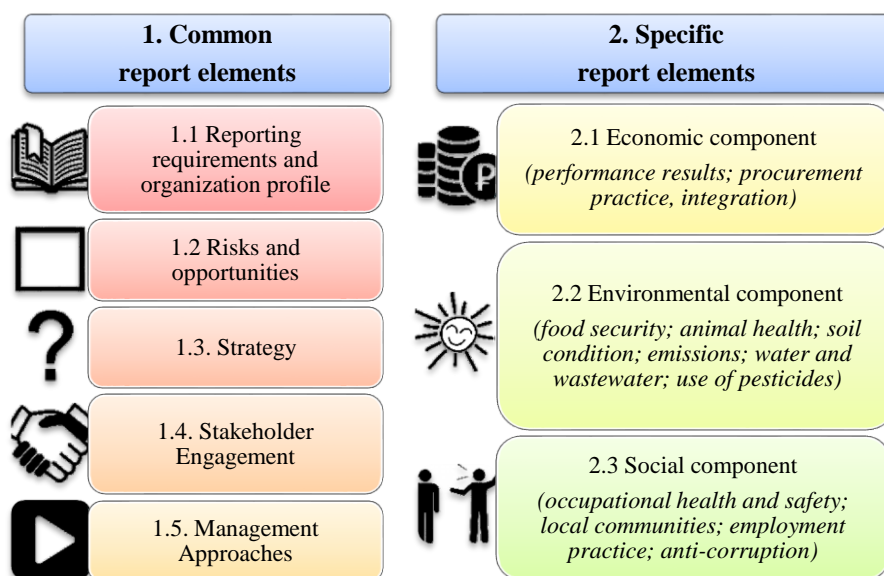


Figure 4. Proposed structural elements of a strategic report on the sustainable development of an agricultural complex organization

Source: compiled by the author based on (GRI Standards, Development of a Sector Standard for agriculture and fishing, 2021; ISIO, 2015; SASB, 2018).

Depending on the nature and scale of the agricultural complex organization’s activities, the structural elements and content of the report may vary slightly. However, the principles, content and interrelation of elements must correspond to the goals of the formation of the SRSD

- the provision of information about the contribution of the agricultural enterprise to the implementation of the strategic goals of sustainable development.

4. DISCUSSION

This study was a continuation of the authors' work on the problems of developing the concept of non-financial reporting and the formation of indicators characterizing sustainable development (Khoruzhy et al., 2018), as well as the development of recommendations for the formation of social sustainability indicators of an integrated report (Khoruzhy, & Tryastsina, 2020; Trukhachev, Khoruzhy & Tryastsina, 2023). We believe that for agricultural enterprises, taking into account the specifics of their activities, it is currently necessary to create a unified reporting format in the form of a Strategic Report on Sustainable Development.

Researchers in most cases propose to generate information about the sustainable development of an organization in a separate section of the Integrated Report, along with the financial report (Batyrova, 2014; Nikiforova, 2017, etc.) or to prepare a Sustainable Development Report as a form of public non-financial reporting without industry specific characteristics of companies (Efimova, 2014; Morozova, 2014, etc.).

Scientists in the literature raise the problem of forming an information base for reporting indicators in the field of sustainable development. We agree with the authors' opinion that since sustainability reporting guides companies to reflect the strategic aspects of their activities, the main source of information for compiling such reporting should be strategic management accounting (Kogdenko & Melnik, 2014; Malinovskaya, 2018), the purpose of which is to provide information on the functioning of the enterprise and the implementation of management strategy. The introduction of strategic management accounting makes it possible to assess the influence of conditions and factors of the external environment on sustainable development and reflect them in the report.

5. CONCLUSION

As a result of the study, a number of recommendations were formulated for reflecting information about the sustainable development of an agricultural complex enterprise in non-

financial reporting. The dynamics and structure of non-financial reports in the Russian Federation for the period 2000 - 2022 in the field of sustainable development were analyzed, indicating the increasing relevance of the presentation of such reports; the key principles of the GRI Guidelines necessary for the formation of the SRSD have been expanded and classified; Structural elements of the SRM of the agricultural complex enterprise have been developed in accordance with the set goals and objectives.

The practical significance of the study lies in the fact that the application of methodological provisions for the formation of an SRSD will allow agricultural enterprises to generate and present relevant information on the implementation of sustainable development goals and the ability to create value for the organization and its stakeholders over time.

In future works, we will provide recommendations on what information should be presented when describing the structural elements of the SRSD and will present in more detail the methodological tools for creating a system of financial and non-financial indicators.

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