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Svitlana FIRSOVA, PhD (Econ.), Assoc. Prof.
ORCID ID: 0000-0003-0848-1390
e-mail: sgfirsova@knu.ua
Taras Shevchenko National University of Kyiv, Kyiv, Ukraine

Tetiana BILORUS, Assoc. Prof.
ORCID ID: 0000-0001-7620-4622
e-mail: bilorus@knu.ua
Taras Shevchenko National University of Kyiv, Kyiv, Ukraine

Lesia OLIKH, Assoc. Prof.
ORCID ID: 0000-0002-4365-8107
e-mail: laolikh@knu.ua
Taras Shevchenko National University of Kyiv, Kyiv, Ukraine

ASSESSMENT OF THE PRIORITY OF SUSTAINABLE DEVELOPMENT GOALS IN THE CONTEXT OF CURRENT CHALLENGES FOR UKRAINE

Background. *The global coronavirus pandemic, combined with economic, social, and environmental challenges during a full-scale invasion, has had a profoundly negative impact on the system of interaction among businesses, consumers, partners, and stakeholders. The modern business landscape requires coordinated actions by the global community to establish balance in the domestic business ecosystem, interacting with international donors and potential investors. A full-scale invasion is a catalyst for the sustainability of domestic businesses. It is the ability to ensure economic survival while simultaneously preserving social responsibility and the environmental interests of natural ecosystems. The goal of the study is to develop an algorithm for conducting a comprehensive assessment of the priority of sustainable development goals. We substantiate a methodological support. According to this approach, we group the goals by economic, environmental, and social indicators, generalizing the criteria for their selection in different periods (before and during the war), and identifying the changes that have occurred.*

Methods. *One of the objectives of the study is to determine the priority of implementing sustainable development goals in different periods (before the war and during the war) and identify the changes that occurred. Solving the problem of determining the priority of implementing these goals at a practical level can be reduced to their ranking within each component using multi-criteria analysis methods. They are widely represented in management theory and practice. To solve the research tasks, we use methods for evaluating alternatives. They are TOPSIS, SAW, COPRAS.*

Results. *The modern challenges that Ukraine faces today have somewhat changed the priority of implementing sustainable development goals across all components of sustainable development: by the economic component, "peace and justice" and "partnership for sustainable development" are becoming relevant for Ukraine; by the social component, the goals of "decent work and economic growth" and "quality education" are the first; by the environmental component, the goals of "affordable and clean energy" and "clean water and adequate sanitation" became prioritized.*

Conclusions. *The war in Ukraine has brought to the fore the issue of theoretical discourse around the priority of sustainable development components for our state. But the war did not change the desire of entrepreneurs to solve their economic problems, taking into account the development of the concept of sustainable development, solving social issues, and respecting the environmental interests of society.*

Keywords: *the goals of sustainable development, multi-criteria analysis methods, economic component of sustainable development, social component of sustainable development, environmental component of sustainable development, the priority of sustainable development goals.*

Background

Relevance of the research. Nowadays, the effective operation and success of any organization in the market depends on understanding and adhering to the principles of sustainable development in its activities. The United Nations has identified 17 Sustainable Development Goals and 169 targets by the year 2030. They are the focus of organizations from all countries and sectors that adhere to the declared Sustainable Development Goals.

The global coronavirus pandemic, combined with economic, social, and environmental challenges during a full-scale invasion, has had a profoundly negative impact on the system of interaction among businesses, consumers, partners, and stakeholders. The modern business landscape requires coordinated actions by the global community to establish balance in the domestic business ecosystem, interacting with international donors and potential investors. A full-scale invasion is a catalyst for the sustainability of domestic businesses. It is the ability to ensure economic survival while simultaneously preserving social responsibility and the environmental interests of natural ecosystems.

Currently, domestic businesses are showing increasing interest in the ESG concept. ESG means: E – environment, S – social responsibility, G – governance. The implementation of this concept requires comprehensive efforts of the company to achieve long-term sustainable development goals. The ESG concept grows into a roadmap for companies to implement sustainable development programs and to develop individual strategies. In them, each component may be represented to a greater or lesser extent depending on the business activity and involves complex efforts to achieve the set sustainable development goals. Business compliance with international standards at the level of ESG mastery allows Ukraine to participate in global investment projects while the economy recovers.

Therefore, sustainable development is a concept that can solve the complex socio-ecological and economic problems during the war. We can assess the sustainability of organizations by the results of their activities in three areas. They are economic, social, and environmental spheres.

The sustainable development paradigm organically combines the economic interests of business entities with the

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social problems of humanity and the environmental interests of the survival of human civilization. The war has made the issue of the functioning of natural ecosystems relevant for both entrepreneurs and all citizens. Therefore, the theoretical discourse of sustainable development acquires new aspects due to military actions on the territory of our state.

The goal and objectives of the study are to develop an algorithm for conducting a comprehensive assessment of the priority of sustainable development goals. We substantiate a methodological support. According to this approach, we group the goals by economic, environmental, and social indicators, generalizing the criteria for their selection in different periods (before and during the war), and identifying the changes that have occurred.

The object of research is the Sustainable Development Goals (SDG). They are the basis for managing a modern enterprise. The focus is on prioritizing sustainable development goals. In particular, the authors analyze the change in priorities under the influence of modern challenges.

Literature review. The prerequisites for the formation and development of conceptual provisions for sustainable development have been laid over the past fifty years. The main steps taken by politicians and economists at United Nations Conferences, Special Sessions of the United Nations General Assembly, and World Summits. Table 1 presents the Genesis of the conceptual provisions of sustainable development formation during the twentieth century, recorded in UN documents.

Table 1

The Genesis of the conceptual provisions of sustainable development formation in the twentieth century

A significant stage	Main achievements of the stage of the sustainable development concept formation
5–6.06.1972, Stockholm, United Nations Conference on the Human Environment	The Declaration of the UN Conference on the Human Environment, with 26 principles, was adopted (Stockholm Declaration, 1972). An Action Plan for the Protection of the Human Environment was adopted. General approaches to creating the United Nations Environment Programme were announced. Environmental issues were brought to the forefront of international concerns. A dialogue was between industrialized and developing countries on the link between economic growth, pollution of the air, water, and oceans, and the well-being of people around the world. The conference recognized the human right to "freedom, equality and adequate living conditions in the environment". The United Nations Environment Programme (UNEP) was established following the Stockholm Conference. It is a UN body. Its mission is to monitor environmental conditions, inform policymakers about scientific progress, and stimulate international cooperation. In honor of the conference, June 5 is World Environment Day.
3–14.06.1992, Rio de Janeiro, United Nations Conference on Environment and Development (UNCED). It is also known as the Earth Summit.	The Earth Summit's goal was to develop a wide-ranging agenda and a new plan for international action on the environment and development that could help to guide international cooperation and development policy in the 21st century. The conference adopted a 27-point Declaration on the Environment and Development, committing states to the principles of sustainable development. It was proposed that states develop a national sustainable development strategy (SDS) in accordance with their specificities, priorities, environmental and economic situation, and the state of development of their national economies. Agenda 21 was adopted by governments as a program of action to implement the concept of global sustainable development. A Declaration of Principles of the Global Consensus on the Management, Conservation and Sustainable Development of All Types of Forests was also adopted. Two major global agreements are open for signature: the Framework Convention on Climate Change and the Convention on Biological Diversity. It was in Rio de Janeiro that the problems of global warming and the preservation of Earth's biodiversity received worldwide political recognition.
June 1997, New York, Special Session of the UN General Assembly to Review and Appraise the Implementation	The 19th special session of the UN General Assembly was dedicated to a five-year review of progress in achieving the 21st-century Agenda. The conference concluded that positive developments were not enough to achieve the goals set in 1997, and the main problems remain relevant. They invited countries to develop their own sustainable development strategies by 2002.
06.09.2000, New York, UN Global Compact. It is a special initiative of UN Secretary-General Kofi Annan	189 states, UN members, adopted the Millennium Declaration at this summit. It sets out eight Millennium Development Goals (MDGs): 1) to eradicate extreme poverty and hunger; 2) to achieve universal primary education; 3) to promote gender equality and women's empowerment; 4) to reduce child mortality; 5) to improve the mother's health; 6) to combat HIV, AIDS, malaria, and other diseases; 7) to ensure environmental sustainability; 8) to establish a global partnership for development. The 10 principles, based on the UN Global Compact, for socially and environmentally responsible business, were adopted. They reflect standards in the areas of human rights, labor relations, environmental protection, and anti-corruption.

Source: compiled by the authors based on **(**UN. General Assembly, 1992, June; UN Documents, 1972; UN Documents, 1973; UN Documents, 1987; UN. General Assembly, 1992, December; UN. General Assembly, 2016, December**).**

Table 2 presents the Genesis of the deployment of the sustainable development paradigm according to institutional provisions. They have been proclaimed by the United Nations at Conferences, Special Sessions of the United Nations General Assembly, World Summits, and special events in the twenty-first century.

Table 2

The Genesis of the Concept of Sustainable Development Deployment in the 21st Century

A significant stage	Main achievements of the stage of the sustainable development concept formation
26.08–04.09.2002, Johannesburg World Summit on Sustainable Development	The World Summit demonstrated that not all countries were able to develop and adopt a national sustainable development strategy. Therefore, the Political Declaration and Implementation Plan were adopted. The Implementation Plan included: – provisions covering a set of measures that countries need to take to achieve development, taking into account the needs of the environment; – taking into account the provisions of the Kyoto Protocol on reducing greenhouse gas emissions for those countries that have ratified it; – creating a global solidarity fund to eradicate poverty; – launching ten-year programs to support regional and national initiatives aimed at accelerating the transition to sustainable production and consumption models.
14–16.09.2005, New York, UN World Summit	Government commitments to achieve development goals by 2015. The final document states that "each state is responsible for protecting its population from genocide, war crimes, ethnic cleansing, and crimes against humanity."
22–25.09.2008, New York, High-level meeting dedicated to the Millennium Development Goals	This is a high-level meeting. The UN Secretary-General and the Chair of the General Assembly at UN Headquarters organized this meeting on achieving the MDGs organized this meeting. It was a platform for international leaders to announce specific plans, proposals, and actions to find the necessary resources and mechanisms to address the identified gaps in achieving the MDGs. The meeting helped accelerate the implementation and monitoring of the MDGs.
20–22.09.2010, New York, Millennium Development Goals Summit	Summit participants adopted the Global Action Plan "Keeping the Promise: United Efforts to Achieve the Millennium Development Goals". Initiatives aimed at combating poverty, hunger, and disease have been announced. The Global Strategy for Women's and Children's Health was launched.
20–22.07.2012, Rio de Janeiro, United Nations Conference on Sustainable Development	The process of developing Sustainable Development Goals, which are based on the MDGs, has begun. A ten-year framework for sustainable consumption and production models' programs has been accepted. Innovative guiding principles for green economy policy have been adopted. A sustainable development financing strategy has been implemented.
25.09.2013, New York, Special event of the President of the UN General Assembly on achieving the Millennium Development Goals	Member States reaffirmed their commitment to achieving the Millennium Development Goals. They agreed to convene a High-Level Summit in 2015. They plan to adopt a new set of goals there. They will build on the foundations laid in the MDGs and on future challenges. The new goals will aim to balance the three elements of sustainable development: – to provide transformation and the opportunity to lift people out of poverty; – to promote social justice; – to protect the environment.
25–27.09.2015, New York, United Nations Conference on Sustainable Development	New sustainable development plan officially approved. It is "Transforming Our World: The 2030 Agenda for Sustainable Development". It contains a declaration, 17 goals of sustainable development, and 169 targets. The purposes of the plan are: – to find new ways to improve the lives of people around the world; – to eradicate poverty; – to promote prosperity and well-being for all; – to protect the environment; – to fight climate change.
June 2022, Stockholm, International environmental meeting under the auspices of the UN Conference	It is the international ecological meeting. Its topic is "Stockholm+50: a healthy planet for shared prosperity is our responsibility, our opportunity". It was prepared in March 2022 at the United Nations Headquarters in New York. The UN Secretary-General, Antonio Guterres, noted the following. Fifty years ago, humanity recognized its collective responsibility to protect nature and, for the first time, acknowledged it as a prerequisite for peace, prosperity, and development. Member States have the primary responsibility for ensuring sustainable development at national, regional, and local levels. It involves taking steps to integrate the SDGs into national policies and allocating resources to support their achievement. Member States regularly report on their progress towards achieving the SDGs through relevant Voluntary National Reviews. Post-COVID-19 update plans are separately defined.
03.07.2025, Seville, The 4th International Conference on Financing the Sustainable Development Goals	The Seville Agreement became the first intergovernmental agreement since 2015 on financing in such areas: – attracting investments in sustainable development; – solving debt and financing crises in low- and middle-income countries; – deep reform of the international financial system. The International Business Forum and the SDG Investment Fair held within the conference contributed to concrete steps to reduce the SDG financing gap.

Source: compiled by the authors.

From Table 2, we can see that at the Special Event of the UN General Assembly Chief on the Millennium Development Goals in September 2013, in New York, Member States reaffirmed their commitment to achieving the Millennium Development Goals. They agreed to convene a High-Level Summit in 2015. Its purpose is to adopt a new set of goals. Their base is the foundations laid in the MDGs and future challenges. The new goals aim to balance the three elements of sustainable development: providing transformation and the opportunity to lift people out of poverty; promoting social justice; protecting the environment. That is, they divided the future Sustainable Development Goals into three components: economic, social, and environmental.

In Ukraine, the Sustainable Development Goals are integrated into state policy for the period until 2030. They are the recorded in the Decree of the President of Ukraine (Supreme Council of Ukraine, 2019).

During the national consultations, 17 SDGs were discussed by groups. They are: sustainable economic

growth and employment; equitable social development; effective, accountable and inclusive governance and justice for all; ecological balance and building resilience (Ministry of Economic Development and Trade of Ukraine, 2017).

Currently, the global scientific community has recognized the need to provide theoretical, methodological, and practical foundations for the development of economic, ecological, and social ecosystems. Thus, the works (Hák, Janousková, & Moldan, 2016; Shmorgun, 2022; Kravchenko, & Prudkyiy, 2020; Zatonatska et al., 2025) focus on the need to achieve a balance between the three components of sustainable development: economic, social, and environmental.

In the scientific literature, the issues of research by scientists towards achieving sustainable development goals are devoted to revealing the following aspects:

- Achieving the Sustainable Development Goals by taking urgent action to combat climate change and its impacts. In particular, the authors propose to use nature-based solutions in decision-making. This study uses the results of scientific publications in the scientometric databases Scopus and WoS. Among the analytical methods used in this study, it is worth highlighting the Shapiro-Francia W test and the two-sample Mann-Whitney U-test (Okolie et al., 2025).
- Assessment of material, technical, financial, and organizational support for achieving the goals of sustainable development. The authors analyze challenges that countries face in implementing the Sustainable Development Goals. This study aims to identify and assess how governments, non-governmental organizations, and universities perceive, promote, and manage issues related to achieving the Sustainable Development Goals. To achieve the goal, the authors implement the following actions: carry out a bibliometric analysis; assess the level of implementation of the Sustainable Development Goals and the impact of COVID-2019 on this process; identify the need for investment, technology and infrastructure to achieve sustainable development goals; identify key obstacles along this way; conduct a systematic analysis of 11 separate case studies to triangulate a holistic analysis (Filho et al., 2022).
- Disproportions and trajectories of countries' development in achieving sustainable development goals. The authors analyze the specialization of different countries in achieving sustainable development goals. The Sustainable Development Goals indicators, both environmentally and non-environmentally related, are presented, ranked by the Sustainable Development Goals Index and their correspondence to the Sustainable Development Goals taxonomies of the United Nations Statistical Distribution. (Ma et al., 2025).

Publications related to the implementation of the concept of sustainable development in Ukraine mainly focus on the analysis of economic and statistical indicators. They characterize the state of key sectors of the national economy and their capabilities for the implementation and realization of sustainable development goals (Zamula, Shavurska, & Kireitseva, 2024). The article (Stukalo et al., 2021) analyzes changes in the structure of global threats to the sustainable development of Ukraine under the influence of the global crisis and the COVID-2019 pandemic.

The study is based on the analysis of the components of integrated indicators. Formed on this basis, indicators are used to assess the state of balance in the socio-economic development of the national economy and to determine the directions of corrective policy.

An analysis of scientific publications by both foreign and domestic scientists shows that assessing the priority of sustainable development goals in Ukraine at this stage of development is relevant. It will provide the opportunity to form a scientific and methodological support for the development of the domestic economy during wartime and in the post-war period.

Methods

The conditions of modern challenges for Ukraine have been reflected in the issues of importance and priority of implementing the identified sustainable development goals. Therefore, one of the objectives of the study is to determine the priority of implementing sustainable development goals in different periods (before the war and during the war) and identify the changes that occurred. Solving the problem of determining the priority of implementing these goals at a practical level can be reduced to their ranking within each component using multi-criteria analysis methods. They are widely represented in management theory and practice. To solve the research tasks, we use methods for evaluating alternatives. They are TOPSIS, SAW, COPRAS. They differ from each other in the algorithm for determining the optimal order of alternatives.

Simple Additive Weighting Method (SAW) (MacCrimmon, 1968) is one of the oldest. It allows, in practice, to determine the effectiveness of choosing alternatives using simple additive weighting.

TOPSIS (The Technique for Order Preference by Similarity to the Ideal Solution) (Hwang, & Yoon, 1981) has proven its ability to solve socio-economic problems over the past decades.

COPRAS (Complex Proportional Assessment) (Zavadskas, & Kaklauskas, 1996) is a method of complex proportional evaluation. It allows for multi-criteria assessment of alternatives by both maximizing and minimizing the values of the criteria.

Results

The generally accepted is three-component structure of the concept of sustainable development. Within the framework of the study, we consider that the sustainable development goals highlighted in the "National Report "Sustainable Development Goals: Ukraine" (Sustainable Development Goals: Ukraine, 2017) should be divided into three groups. They are economic, social and environmental.

Based on this assumption, the 17 global sustainable development goals would be grouped as follows:

1. Economic component:

- *EC1* – industry, innovations and infrastructure;
- *EC2* – reducing inequality;
- *EC3* – sustainable development of cities and communities;
- *EC4* – responsible consumption and production;
- *EC5* – peace and justice;
- *EC6* – partnership for sustainable development.

2. Social component:

- *SC1* – poverty alleviation;
- *SC2* – overcoming hunger;
- *SC3* – strong health;
- *SC4* – quality education;
- *SC5* – gender equality;
- *SC6* – decent work and economic growth.

3. Environmental component:

- *EnC1* – clean water and proper sanitation;
- *EnC2* – affordable and clean energy;
- *EnC3* – climate change mitigation;
- *EnC4* – conservation of marine resources;
- *EnC5* – preservation of terrestrial ecosystems.

To substantiate the decision-making concerning prioritizing sustainable development goals (which will be seen as alternatives) within individual groups, it is necessary to determine the criteria for their selection. In the process of directly selecting alternatives, each expert independently chooses one or another combination of criteria. The difficulty of the decision lies in what criteria to give preference to. Today, there is no single set of criteria that can be applied to solve this problem. Within the framework of our study, we selected the following criteria:

- ***K1*** – the ability to predict the results of goal implementation;
- ***K2*** – the probability of successful implementation of the goal;
- ***K3*** – the level of relevance of the goal;
- ***K4*** – the level of goal flexibility;
- ***K5*** – the level of difficulty in achieving the goal;
- ***K6*** – the projected level of costs for the development and implementation of the goal;
- ***K7*** – the expected duration of goal development and implementation.

In the proposed list, the first four criteria (K1-K4) have a function that tends to *max*, and the remaining three criteria (K5-K7) tend to *min*.

When implementing the task of prioritizing sustainable development goals, the above criteria have different weights. To solve this problem, we formed a group of 7 experts. The respondents are the speakers and participants of the advanced training program "Forming a sustainable bioeconomy in the face of modern challenges in Ukraine". It is implemented within the framework of the project 101127252 – ERASMUS-JMO-2023-HEI-TCH-RSCH Jean Monet direction "Promotion of European skills and approaches for sustainable bioeconomy in the conditions of Ukrainian acute challenges" (PESAB). The experts carried out the determination of weighting coefficients using the method of direct assessment of criteria on the following scale:

- ***0*** – no need to demonstrate the criterion;
- ***1*** – the need for a minimum manifestation of the criterion;
- ***2*** – the need for an average manifestation of the criterion;
- ***3*** – the need for a high manifestation of the criterion.

The results of the experts' evaluation of the criteria and the determination of their weighting coefficients are given in Table 3. Similar calculations were carried out to determine the weight of individual components for all attributes (Table 6).

Table 3

Weighting factors of selection criteria for determining the priority of sustainable development goals by components

Criteria	Expert							Total points	Weighting factor
	1	2	3	4	5	6	7		
K1	2	2	3	3	2	2	2	16	0.130
K2	2	2	3	3	3	2	2	17	0.138
K3	3	3	3	3	3	3	3	21	0.172
K4	2	2	3	2	3	3	2	17	0.138
K5	2	3	3	3	2	2	3	18	0.146
K6	3	3	2	3	2	2	3	18	0.146
K7	2	2	2	3	2	3	2	16	0.130
∑								123	1

Source: developed by the authors.

The next stage of the study is to evaluate and rank the sustainable development goals by components. To assess the criteria, we asked the experts to use the basic scale of C. Osgood. It is a discrete scale on which the respondent can assess their attitude towards the object being studied using a 5-dimensional scale of ratings between two bipolar statements: 1 – the worst rating, 5 – the best (Osgood, 1953).

To rank the sustainable development goals by economic component, we propose to use the method TOPSIS.

The substantiation of the goals ranking is carried out in several stages:

1. Conducting an assessment of goals based on the economic component according to pre-defined criteria. It is assumed that each criterion of the decision matrix has either a monotonically increasing or a monotonically decreasing objective function. The constructed decision matrix $X=||X_{ij}||$ (the values of all criteria belong to the Edgeworth-Pareto set) is presented in Tables 4, 5.

2. Carrying out normalization of the decision matrix. At this stage, criteria that have different units of measurement are transformed into dimensionless criteria. This allows for their further comparison.

Since within our study all criteria have the same units of measurement (evaluated on a 5-point scale), this stage can be skipped.

3. Construction of a weighted normalized decision matrix (Tables 6, 7). In this case, the weights of the criteria determined at the previous stage of the study are applied.

4. Determining the ideal positive and ideal negative solution by searching for two artificial alternatives EC^+ та EC^- (Table 8).

Table 4

Initial data (decision matrix) for ranking sustainable development goals by economic component using TOPSIS method *in pre-war conditions*

	Expert ratings						
	K1	K2	K3	K4	K5	K6	K7
Function	max	max	max	max	min	min	min
EC1	4.143	3.857	3.429	4.286	3.000	3.286	3.429
EC2	4.286	4.571	3.857	3.286	2.429	2.571	2.714
EC3	4.714	4.571	4.571	4.143	4.143	3.857	2.571
EC4	4.571	4.571	3.429	4.286	2.714	3.857	3.286
EC5	4.571	4.286	4.571	4.571	2.714	3.429	2.286
EC6	4.286	4.143	4.571	3.857	3.429	2.714	2.429

Source: developed by the authors.

Table 5

Initial data (decision matrix) for ranking sustainable development goals by economic component using TOPSIS method under martial law

	Expert ratings						
	K1	K 2	K 3	K 4	K 5	K 6	K 7
Function	**max**	**max**	**max**	**max**	**min**	**min**	**min**
EC1	2.857	3.714	2.857	2.285	4.285	4.429	4.571
EC2	2.285	2.571	3.285	2.285	4.714	4.285	4.429
EC3	3.714	2.857	3.285	2.857	4.571	4.429	3.429
EC4	2.571	2.857	3.714	4.143	4.429	4.285	3.714
EC5	4.143	4.571	4.714	4.143	4.285	3.429	2.857
EC6	2.285	3.285	4.571	3.714	4.571	4.714	4.429

Source: developed by the authors.

Table 6

Weighted normalized decision matrix *in pre-war conditions*

Criterion	**K1**	**K 2**	**K 3**	**K 4**	**K 5**	**K 6**	**K 7**
Weight	0.130	0.138	0.172	0.138	0.146	0.146	0.130
Function	**max**	**max**	**max**	**max**	**min**	**min**	**min**
EC1	0.539	0.532	0.590	0.591	0.438	0.480	0.446
EC2	0.557	0.631	0.663	0.453	0.355	0.375	0.353
EC3	0.613	0.631	0.786	0.572	0.605	0.563	0.334
EC4	0.594	0.631	0.590	0.591	0.396	0.563	0.427
EC5	0.594	0.591	0.786	0.631	0.396	0.501	0.297
EC6	0.557	0.572	0.786	0.532	0.501	0.396	0.316

Source: developed by the authors.

Table 7

Weighted normalized decision matrix *under martial law*

Criterion	**K1**	**K 2**	**K 3**	**K 4**	**K 5**	**K 6**	**K 7**
Weight	0.130	0.138	0.172	0.138	0.146	0.146	0.130
Function	**max**	**max**	**max**	**max**	**min**	**min**	**min**
EC1	0.371	0.513	0.491	0.315	0.626	0.647	0.594
EC2	0.297	0.355	0.565	0.315	0.688	0.626	0.576
EC3	0.483	0.394	0.565	0.394	0.667	0.647	0.446
EC4	0.334	0.394	0.639	0.572	0.647	0.626	0.483
EC5	0.539	0.631	0.811	0.572	0.626	0.501	0.371
EC6	0.297	0.453	0.786	0.513	0.667	0.688	0.576

Source: developed by the authors

Table 8

Perfectly positive and perfectly negative matrix solutions (artificial alternatives)

In pre-war conditions							
Artificial alternatives	**max** u_1	**max** u_2	**max** u_3	**max** u_4	**min** u_5	**min** u_6	**min** u_7
EC^+EC^+(perfectly positive)	0.613	0.631	0.786	0.631	0.605	0.563	0.446
EC^-EC^- (perfectly negative)	0.539	0.532	0.590	0.453	0.355	0.375	0.297
Under martial law							
Artificial alternatives	**max** u_1	**max** u_2	**max** u_3	**max** u_4	**min** u_5	**min** u_6	**min** u_7
EC^+EC^+(perfectly positive)	0.539	0.631	0.811	0.572	0.688	0.688	0.594
EC^-EC^- (perfectly negative)	0.297	0.355	0.491	0.315	0.626	0.501	0.371

Source: developed by the authors.

5. Ranking of sustainable development goals by economic component by calculating the degree of proximity. The distance from one alternative to another can be calculated using formulas that define the n-dimensional Euclidean distance:

$$S_i^+ = \sqrt{\sum_{j=1}^{m}(u_{ij} - u_j^+)^2},$$

$$S_i^- = \sqrt{\sum_{j=1}^{m}(u_{ij} - u_j^-)^2}.$$

Calculating the relative proximity to the "ideal solution". The alternative EC is closer to EC* the closer C is to 1 (Table 9).

$$C_i^* = \frac{S_i^-}{S_i^- + S_i^+},\ 0 < C_i^* < 1.$$

The comparative ranking of sustainable development goals by economic component in the pre-war period and during the war is presented in Table 10.

The modern challenges that Ukraine faces today change the priority of implementing sustainable development goals in terms of the economic component. More relevant for Ukraine are "peace and justice" and "partnership for sustainable development". In the pre-war period, the highest priority was "sustainable development of cities and regions".

To assess and rank the goals of sustainable development by social component, we use the multi-criteria analysis method *SAW*.

The use of the method implies the following actions:

1. Conducting an assessment of the sustainable development goals by the social component according to pre-defined criteria. The values of the evaluation criteria for each objective, as well as the corresponding constraints, are presented in Tables 11,12. The values of all criteria given in the table belong to the Edgeworth-Pareto set.

2. Normalization of the decision matrix for ease of use of the results of evaluating alternatives of strategic directions according to criteria.

Since within our study all criteria have the same units of measurement (evaluated on a 5-point scale), this stage can be skipped.

3. Obtaining a weighted normalized decision matrix (Tables 13, 14).

4. Determining the ranking of alternatives by calculating the weighted sum of scores for each alternative across all criteria. In this case, the alternative that has the highest value of the weighted sum of the estimates is considered the best. Based on the calculated weighted sums of scores for each alternative across all criteria, the following ranking of alternatives is formed (Table 15).

Table 9

Ranking of sustainable development goals by economic component

In pre-war conditions				
Alternatives	S_i^+	S_i^-	$C_i^* = \frac{S_i^-}{S_i^- + S_i^+}$	**Rank**
EC1	0.300	0.243	0.448	***5***
EC2	0.396	0.136	0.256	***6***
EC3	0.127	0.409	0.764	***1***
EC4	0.291	0.293	0.502	***3***
EC5	0.268	0.307	0.534	***2***
EC6	0.268	0.262	0.494	***4***
Under martial law				
Alternatives	S_i^+	S_i^-	$C_i^* = \frac{S_i^-}{S_i^- + S_i^+}$	**Rank**
EC1	0.465	0.319	0.407	***4***
EC2	0.515	0.259	0.334	***6***
EC3	0.419	0.277	0.398	***5***
EC4	0.382	0.346	0.475	***3***
EC5	0.298	0.551	0.649	***1***
EC6	0.308	0.463	0.600	***2***

Source: developed by the authors.

Table 10

The comparative ranking of sustainable development goals by economic component

	EC1	**EC2**	**EC3**	**EC4**	**EC5**	**EC6**
In pre-war conditions	5	6	1	3	2	4
Under martial law	4	6	5	3	1	2

Source: developed by the authors.

Table 11

Initial data (decision matrix) for ranking the sustainable development goals according to the social component using the SAW method *in the pre-war situation*

	Expert ratings						
	К1	**К 2**	**К 3**	**К 4**	**К 5**	**К 6**	**К 7**
Function	**max**	**max**	**max**	**max**	**min**	**min**	**min**
SC1	4.714	3.857	4.714	4.571	3.429	3.429	2.429
SC2	3.857	4.143	4.286	4.571	3.286	3.000	2.714
SC3	4.714	4.000	3.286	4.286	2.714	2.571	2.429
SC4	4.143	3.857	4.714	4.286	3.429	3.286	2.571
SC5	4.571	4.143	4.571	3.857	3.000	2.857	2.286
SC6	4.286	4.714	3.286	4.143	2.714	3.286	2.857

Source: developed by the authors.

Table 12

Initial data (decision matrix) for ranking the sustainable development goals according to the social component using the SAW method *under martial law*

	Expert ratings						
	К1	**К 2**	**К 3**	**К 4**	**К 5**	**К 6**	**К 7**
Function	**max**	**max**	**max**	**max**	**min**	**min**	**min**
SC1	3.000	2.429	4.286	3.429	4.857	4.286	4.143
SC2	3.714	2.571	3.714	4.143	2.714	3.714	3.857
SC3	3.429	3.857	4.143	3.714	3.714	4.571	4.000
SC4	2.714	2.571	4.857	4.143	4.286	4.571	4.286
SC5	2.429	2.857	4.143	3.714	3.857	4.286	3.429
SC6	3.429	3.000	4.571	4.143	4.286	3.714	4.571

Source: developed by the authors.

Table 13

Weighted normalized decision matrix (*in the pre-war situation*)

Criterion	K1	K 2	K 3	K 4	K 5	K 6	K 7
Weight	0.130	0.138	0.172	0.138	0.146	0.146	0.130
Function	max	max	max	max	min	min	min
SC1	0.613	0.532	0.811	0.631	0.501	0.501	0.316
SC2	0.501	0.572	0.737	0.631	0.480	0.438	0.353
SC3	0.613	0.552	0.565	0.591	0.396	0.375	0.316
SC4	0.539	0.532	0.811	0.591	0.501	0.480	0.334
SC5	0.594	0.572	0.786	0.532	0.438	0.417	0.297
SC6	0.557	0.651	0.565	0.572	0.396	0.480	0.371

Source: developed by the authors.

Table 14

Weighted normalized decision matrix (*under martial law*)

Criterion	K1	K 2	K 3	K 4	K 5	K 6	K 7
Weight	0.130	0.138	0.172	0.138	0.146	0.146	0.130
Function	max	max	max	max	min	min	min
SC1	0.390	0.335	0.737	0.473	0.709	0.626	0.539
SC2	0.483	0.355	0.639	0.572	0.396	0.542	0.501
SC3	0.446	0.532	0.713	0.513	0.542	0.667	0.520
SC4	0.353	0.355	0.835	0.572	0.626	0.667	0.557
SC5	0.316	0.394	0.713	0.513	0.563	0.626	0.446
SC6	0.446	0.414	0.786	0.572	0.626	0.542	0.594

Source: developed by the authors.

Table 15

Ranking of sustainable development goals by social component

Alternative	*In the pre-war situation*		*Under martial law*	
	Weighted sum	Rank	Weighted sum	Rank
SC1	3.905	1	3.809	4
SC2	3.712	3	3.488	6
SC3	3.408	6	3.933	3
SC4	3.788	2	3.965	2
SC5	3.636	4	3.571	5
SC6	3.592	5	3.980	1

Source: developed by the authors.

Both in the pre-war period and in wartime, all goals by of the social component are practically equivalent. Modern challenges for Ukraine have somewhat affected the priority structure of implementing sustainable development goals in this component. In modern conditions, the goals of "decent work and economic growth" and "quality education" have come to the fore. They are the basis for the further post-war reconstruction of Ukraine.

At the stage of evaluating and ranking sustainable development goals by environmental component, we propose the use of the method *COPRAS*:

1. Conducting an assessment of sustainable development goals by environmental component according to pre-defined criteria (Tables 16, 17). The value of the criteria belongs to the Edgeworth-Pareto set.

Table 16

Input data (decision matrix) for ranking sustainable development goals by the environmental component using the COPRAS method *in the pre-war situation*

	Expert ratings						
	K1	K 2	K 3	K 4	K 5	K 6	K 7
Function	max	max	max	max	min	min	min
EnC1	2.571	2.286	4.143	3.429	4.000	4.571	3.714
EnC2	2.429	2.571	4.714	3.286	4.143	4.429	3.857
EnC3	3.857	4.571	3.714	3.857	3.000	4.143	2.571
EnC4	3.000	4.143	2.571	3.429	3.429	3.286	3.429
EnC5	3.857	4.571	3.857	3.714	3.286	4.286	2.429

Source: developed by the authors.

Table 17

Input data (decision matrix) for ranking sustainable development goals by the environmental component using COPRAS method *under martial law*

	Expert ratings						
	K1	K 2	K 3	K 4	K 5	K 6	K 7
Function	max	max	max	max	min	min	min
EnC1	4.000	4.286	3.286	3.286	4.429	3.714	2.286
EnC2	4.143	4.571	3.857	4.714	3.286	3.000	2.571
EnC3	3.714	4.429	3.857	4.286	3.429	3.286	2.571
EnC4	3.286	4.000	4.143	4.143	4.571	4.429	2.714
EnC5	4.571	4.714	3.714	4.571	3.000	3.286	2.429

Source: developed by the authors.

2. Carrying out normalization of the decision matrix. It solves:

• determining the sum of the values of the scores for each criterion $\sum_{k=1}^{n} x_{kj}$,

• calculation of the values of the normalized decision matrix, where the element $r_{ij} = \frac{x_{ij}}{\sum_{k=1}^{n} x_{kj}}$.

Since within our study all criteria have the same units of measurement (evaluated on a 5-point scale), this stage can be skipped.

3. Construction of a weighted normalized decision matrix (Tables 18, 19) using the criteria weight values defined above.

Table 18

Weighted normalized decision matrix (*in the pre-war situation*)

Criterion	K1	K 2	K 3	K 4	K 5	K 6	K 7
Weight	0.130	0.138	0.172	0.138	0.146	0.146	0.130
Function	max	max	max	max	min	min	min
EnC1	0.334	0.315	0.713	0.473	0.584	0.667	0.483
EnC2	0.316	0.355	0.811	0.453	0.605	0.647	0.501
EnC3	0.501	0.631	0.639	0.532	0.438	0.605	0.334
EnC4	0.390	0.572	0.442	0.473	0.501	0.480	0.446
EnC5	0.501	0.631	0.663	0.513	0.480	0.626	0.316

Source: developed by the authors.

Table 19

Weighted normalized decision matrix (*under martial law*)

Criterion	K1	K 2	K 3	K 4	K 5	K 6	K 7
Weight	0.130	0.138	0.172	0.138	0.146	0.146	0.130
Function	max	max	max	max	min	min	min
EnC1	0.520	0.591	0.565	0.453	0.647	0.542	0.297
EnC2	0.539	0.631	0.663	0.651	0.480	0.438	0.334
EnC3	0.483	0.611	0.663	0.591	0.501	0.480	0.334
EnC4	0.427	0.552	0.713	0.572	0.667	0.647	0.353
EnC5	0.594	0.651	0.639	0.631	0.438	0.480	0.316

Source: developed by the authors.

4. Ranking goals of sustainable development by environmental component.

4.1. Calculation of the weighted sum of the estimates of the *i*-th objective by criteria that have a monotonically increasing objective function. Calculation of the weighted sum of the estimates of the *i*-th objective by criteria that have a monotonically descending objective function:

$$S_{+i} = \sum_{j=1}^{m} w_{+j} * r_{+ij},$$

$$S_{-i} = \sum_{j=1}^{m} w_{-j} * r_{-ij}.$$

4.2. Calculating the value Z_{+i}, Z_{-i}та Z_i for each goal by formulas:

$$Z_i = S_{+i} + \frac{\sum_{k=1}^{n} S_{-k}}{S_{-i} * \sum_{k=1}^{n} \frac{1}{S_{-k}}} = Z_{+i} + Z_{-i},$$

$$Z_{+i} = S_{+i},$$

$$Z_{-i} = \frac{\sum_{k=1}^{n} S_{-k}}{S_{-i} * \sum_{k=1}^{n} \frac{1}{S_{-k}}}.$$

4.3. Determining the ranking of goals (Table 20) based on the Z_i values. The larger the value of Z_i, the more attractive the alternative is.

Table 20

Ranking of sustainable development goals by environmental component

	S_{+i}	S_{-i}	$1/S_{-i}$	Z_{+i}	Z_{-i}	$Z_i = Z_{+i} + Z_{-i}$	Rank
In the pre-war situation							
EnC1	1.835	1.734	0.577	1.835	1.357	3.192	5
EnC2	1.935	1.753	0.570	1.935	1.343	3.278	4
EnC3	2.303	1.377	0.726	2.303	1.709	4.012	1
EnC4	1.877	1.427	0.701	1.877	1.649	3.526	3
EnC5	2.308	1.422	0.703	2.308	1.655	3.963	2
∑		7.713	3.277				
Under martial law							
	S_{+i}	S_{-i}	$1/S_{-i}$	Z_{+i}	Z_{-i}	$Z_i = Z_{+i} + Z_{-i}$	Rank
EnC1	2.129	1.486	0.673	2.129	1.285	3.588	1
EnC2	2.484	1.252	0.799	2.484	1.525	3.460	2
EnC3	2.348	1.315	0.760	2.348	1.452	3.329	5
EnC4	2.264	1.667	0.600	2.264	1.145	3.453	3
EnC5	2.515	1.234	0.810	2.515	1.547	3.382	4
∑		6.954	3.642				

Source: developed by the authors.

As we can see from the environmental component, modern challenges have significantly affected the priority structure of implementing the Sustainable Development Goals in Ukraine. In the pre-war period, the priority goals were "mitigating the effects of climate change" and "preserving terrestrial ecosystems". During the war period, the goals of "clean water and proper sanitation" and "affordable and clean energy" were the first.

Discussion and conclusions

The proposed algorithm for conducting a comprehensive assessment of the priority of sustainable development goals allowed us to substantiate a methodological approach to grouping them according to economic, environmental, and social indicators, with a generalization of the criteria for their selection. Ranking the sustainable development goals in the pre-war and martial law conditions allowed us to identify the changes that have occurred.

The modern challenges that Ukraine faces today have somewhat changed the priority of implementing sustainable development goals across all components of sustainable development:

- According to the economic component, "peace and justice" and "partnership for sustainable development" are becoming relevant for Ukraine. In the pre-war period, the highest priority was "sustainable development of cities and regions".
- In terms of the social component, the goals of "decent work and economic growth" and "quality education" are the first. They serve as a basis for further post-war reconstruction of Ukraine.
- In terms of the environmental component, the goals of "affordable and clean energy" and "clean water and adequate sanitation" became prioritized. They pushed into the background the pre-war goals of "mitigating the effects of climate change" and "preserving terrestrial ecosystems".

Thus, the war in Ukraine has brought to the fore the issue of theoretical discourse around the priority of sustainable development components for our state. But the war did not change the desire of entrepreneurs to solve their economic problems, taking into account the development of the concept of sustainable development, solving social issues, and respecting the environmental interests of society.

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Світлана ФІРСОВА, канд. екон. наук, доц.
ORCID ID: 0000-0003-0848-1390
e-mail: sgfirsova@knu.ua
Київський національний університет імені Тараса Шевченка, Київ, Україна

Тетяна БІЛОРУС, канд. екон. наук, доц.
ORCID ID: 0000-0001-7620-4622
e-mail: bilorus@knu.ua
Київський національний університет імені Тараса Шевченка, Київ, Україна

Леся ОЛІХ, канд. екон. наук, доц.
ORCID ID: 0000-0002-4365-8107
e-mail: laolikh@knu.ua
Київський національний університет імені Тараса Шевченка, Київ, Україна

ОЦІНЮВАННЯ ПРІОРИТЕТНОСТІ ЦІЛЕЙ СТАЛОГО РОЗВИТКУ В УМОВАХ СУЧАСНИХ ВИКЛИКІВ ДЛЯ УКРАЇНИ

В с т у п . ***Світова пандемія коронавірусу, економічні, соціальні й екологічні виклики під час повномасштабного вторгнення вкрай негативно вплинули на систему взаємодії між бізнесом, споживачами, партнерами та стейкхолдерами. Сучасний діловий ландшафт потребує скоординованих дій світової спільноти для встановлення рівноваги в екосистемі вітчизняного бізнесу в процесі взаємодії з міжнародними донорами та потенційними інвесторами. Повномасштабне вторгнення є каталізатором стійкості вітчизняного бізнесу та можливості забезпечити економічне виживання з одночасним збереженням соціальної відповідальності й екологічних інтересів природних екосистем.***

М е т о д и . ***Одним із завдань дослідження є визначення пріоритетності реалізації цілей сталого розвитку в різні періоди (до війни та під час війни) та виявлення змін, що відбулися. Розв'язання завдання визначення пріоритетності реалізації зазначених цілей на практичному рівні можна звести до їхнього рейтингування в межах кожної складової із застосуванням методів багатокритерійного аналізу, які широко представлені у теорії та практиці управління. Для розв'язання поставлених завдань дослідження у статті використано методи оцінювання альтернатив TOPSIS, SAW, COPRAS.***

Р е з у л ь т а т и . ***Сучасні виклики, з якими Україна зіткнулася нині, дещо змінили пріоритетність реалізації цілей сталого розвитку за всіма складовими. Наприклад, за економічною складовою актуалізуються для України "мир і справедливість" і "партнерство заради сталого розвитку". За соціальною складовою – на першому плані цілі "гідна праця та економічне зростання" та "якісна освіта", які по суті виступають базою для подальшого повоєнного відновлення України. За екологічною складовою найбільш пріоритетними стали цілі "доступна та чиста енергія" і "чиста вода й належні санітарні умови".***

В и с н о в к и . ***Війна в Україні актуалізувала питання щодо теоретичного дискурсу навколо пріоритетності складових сталого розвитку для нашої держави, але не змінила прагнення підприємців розв'язувати свої економічні проблеми з урахуванням розвитку концепції сталого розвитку, вирішення соціальних проблем і дотримання екологічних інтересів суспільства.***

К л ю ч о в і с л о в а : ***цілі сталого розвитку, методи багатокритерійного аналізу, економічна компонента сталого розвитку, соціальна компонента сталого розвитку, екологічна компонента сталого розвитку, пріоритетність цілей сталого розвитку.***

Автори заявляють про відсутність конфлікту інтересів. Спонсори не брали участі в розробленні дослідження; у зборі, аналізі чи інтерпретації даних; у написанні рукопису; в рішенні про публікацію результатів.

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