

TOOLS OF ECOLOGICAL MARKETING IN THE PRICE POLICY OF THE ENTERPRISE IN THE CONDITIONS OF SUSTAINABLE DEVELOPMENT

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UDC 338.5:504.03

JEL: M31; O44

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The article substantiates the relevance of taking into account ecological marketing solutions in the price policy of the enterprise in the conditions of sustainable development. Sustainable development involves focusing on the ecological factor as one of the key aspects of the strategy of sustainable development of enterprises. In this context, the marketing decisions in the part of the price strategy of the enterprise become relevant, since it is the price factor that is the most influential in creating additional value. The purpose of the article is to study the influence of factors of ecological marketing decisions on the formation of the price policy of enterprises in the conditions of sustainable development. That is an influential factor influencing the formation of the general strategy of sustainable development of the enterprise, as a reserve for the creation of added value. As a result of the conducted research, the strategy of price differentiation based on the environmental properties of the product was substantiated. It was proposed the formation of the price on the basis of an additional price premium for markets with a high level of demand for ecologically safe goods. A matrix of price differentiation strategies based on the ecological properties of the product is developed. The evolution of approaches to ecological innovations is improved, taking into account the purpose of pricing. Prospects for further research should be the determination of mutual coordination of all sustainable development goals when making marketing decisions in terms of influence on the formation of a general marketing strategy.

Keywords: ecological factor, marketing strategy, environmental properties of the product, price, pricing strategy, sustainable development.

Fig.: 3. **Tabl.:** 1. **Bibl.:** 11.

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УДК 338.5:504.03

JEL: M31; O44

Чукурна О. П. Інструментарій екологічного маркетингу в ціновій політиці підприємства в умовах сталого розвитку

У статті обґрунтовано актуальність урахування екологічних маркетингових рішень у ціновій політиці підприємства в умовах сталого розвитку. Сталій розвиток передбачає зосередженість на екологічному факторі як на одному із ключових аспектів стратегії розвитку підприємств. У цьому контексті набувають актуальності саме маркетингові рішення в частині цінової стратегії підприємства, оскільки саме ціновий фактор є найбільш впливовим при створенні додаткової цінності. Мета статті полягає в дослідженні впливу факторів екологічних маркетингових рішень на формування цінової політики підприємств в умовах сталого розвитку, що є впливовим чинником впливу на формування загальної стратегії сталого розвитку підприємства як резерву створення доданої вартості. У результаті проведеного дослідження було обґрунтовано стратегію цінового диференціювання за екологічними властивостями товару. Запропоновано формування ціни на основі додаткової цінової премії для ринків з високим рівнем попиту на екологічно безпечні товари. Розроблено матрицю стратегій цінового диференціювання за екологічними властивостями товару. Вдосконалено еволюцію підходів до екологічних інновацій з урахуванням мети ціноутворення. Перспективами подальших досліджень має бути визначення взаємоузгодження всіх цілей сталого розвитку при прийнятті маркетингових рішень у частині впливу на формування загальної маркетингової стратегії.

Ключові слова: екологічний фактор, маркетингова стратегія, екологічні властивості товару, ціна, стратегія ціноутворення, сталий розвиток.

Рис.: 3. **Табл.:** 1. **Бібл.:** 11.

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The principles of rational nature management and environmental protection are a priority of modern world development. In the conditions of the further globalization of the economy and the development of scientific and technical progress, the problem of creating a national system of eco-security in the context

of sustainable development of society is becoming particularly urgent. Among the priority tasks in this direction, the Law of Ukraine [1] defines the following tasks: technological re-equipment of production aimed at energy and resource conservation; development of renewable and alternative energy sources; decrease in specific

consumption of land resources, water; ensuring higher quality and comprehensive processing of raw materials; improvement of technologies for purification of atmospheric air, water bodies, minimization of waste generation. The complexity of solving the above-mentioned task is caused by a number of economic, political, social and technological factors. At the same time, it should be noted that the main limiting factor should be recognized as insufficient financing of modern environmental protection measures both at the level of enterprises and at the regional and state levels. Regarding the issue of the introduction of ecological marketing solutions in the conditions of sustainable development, its consideration in the pricing system is of the greatest importance.

The study of modern trends in the economic development of many countries of the world shows that taking into account the influence of the environmental factor is of primary importance. In the current conditions, the study of the impact of the environmental factor on the pricing process is gaining relevance. The environmental factor is manifested in the aspect of the product's ecological properties, i.e. its ability not to have a harmful effect on the environment during operation.

The following Ukrainian scientists deal with the problems of ecological marketing solutions in conditions of sustainable development: Bozhkova V., Riabchenko I. [2], Dligach A. [3], Koriniev V. [4; 5], Revutska N. [6], and others. It has been developed the theoretical and methodological aspects of the influence of ecological marketing on the marketing system, on the price policy, justified marketing price strategies depending on various marketing factors in the works of these scientists. However, the issue of the impact of the environmental factor and environmental properties of the product on the policy of marketing pricing has not been studied enough. That is why this issue is quite relevant and deserves the attention of scientists and researchers.

The *purpose* of the article is to study the influence of factors of ecological marketing decisions on the formation of the price policy of enterprises in the conditions of sustainable development.

The analysis of scientific studies on determining the influence of factors on price formation in the context of the concept of marketing pricing allowed us to conclude that the environmental properties of the product are not considered as a factor influencing the price. However, consumer requirements for the product include the environmental factor and its environmental safety. Usually, the environmental factor manifests itself in the environmental safety of the product's production and operation. In the countries of the European Union, the environmental safety of the product is a basic requirement for its quality. An additional price premium is added to ecological goods in EU countries. In Ukraine, the price of the product includes only the environmental levy, which industrial enterprises deduct from the budget in case of environmental pollution. In this case, this tax is

included in the cost of production. However, Ukrainian enterprises do not use price differentiation of products based on their environmental friendliness and do not use additional price premiums for such products. In the conditions of European integration and the entry of the Ukrainian economy into the global space, there is a need to apply the progressive experience of the EU countries when forming a price policy for goods that take into account the environmental factor.

According to the main purposes of using the received income, environmental taxes are divided into the following types: fees to cover costs; incentive taxes; taxes that raise revenues. Analysis of foreign experience shows that the introduction of strict tax mechanisms, along with measures to increase the requirements of environmental standards, plays a priority role in improving the condition of natural objects [7]. Three types of environmental taxes have been introduced in Ukraine: a fee for environmental pollution, waste taxes, and taxes specific to our country (related to radioactive waste) [8]. In addition, there are taxes in Ukraine that regulate the use of natural resources, electricity and the operation of vehicles. At the same time, the system of environmental taxation in Ukraine needs further harmonization in order to increase the level of environmental safety and create the foundations of sustainable development. It should be noted that the European Commission has repeatedly raised the issue of harmonization of environmental taxes of EU member states, as there are significant differences in the structure and methods of application of national environmental taxes, which significantly affects the conditions of economic competition.

An important direction of financial provision of environmental protection measures is the creation of a system of excise-type environmental taxes on goods and services with a high level of environmental risk and the allocation of funds to appropriate technological and organizational measures to eliminate them. Thus, in Germany, a tax has been introduced on products whose production or consumption pollutes the environment in the form of a price surcharge. Accordingly, in Poland – a fee for products that do not meet environmental standards, and in Latvia – a fee for products that harm the environment [7]. There are no environmental taxes of this type in Ukraine. At the same time, the introduction of excise taxes on goods and services with a high level of environmental risk is one of the possible ways not only to raise the awareness of the population, but also to accumulate funds for solving urgent problems related to the disposal and processing of household waste, cleaning domestic wastewater, etc.

In the context of reforming environmental taxation in Ukraine, attention should be paid to studying the specifics of the impact of taxes related to the natural environment on the activities of economic entities. It is primarily about the fact that, unlike income taxes, the

main function of "green" taxes is not to fill the budget, but to stimulate producers and consumers to limit the demand for fuel and energy resources and other environmentally harmful goods. Governments use green taxes to influence the relative prices of goods and services that are harmful to the environment, thereby controlling the production and demand for such goods and services. In the event of the introduction of such taxes, the ecological situation in the country should improve, but at the same time, one should expect a reduction in tax revenues due to a decrease in demand for products harmful to the environment. Therefore, "green" taxes are an instrument of state policy that provides stimulation of economic growth, primarily not at the expense of accelerating the pace of economic growth, but at the expense of «improving the quality of economic growth» [8].

In Ukraine, the importance of environmental tax reform has been talked about for a long time. Among the main advantages of such a measure, the possibility to solve «problems of the transition from a resource-intensive and polluting structure of the economy to an environmentally friendly one» is emphasized by increasing the level of «green» taxes [9].

Along with this, within the scope of the ecological tax reform, the issue of the possibility of increasing the level of mandatory payments in state revenues related to the maintenance of natural rent – additional income of economic entities, which arises not at the expense of the activities of enterprises, but at the expense of exploitation of natural resources. The effectiveness of the economic mechanisms for the regulation of environmental protection activities depends to a large extent on the functioning of an integrated system that includes control over the payment of environmental payments and fees, reforming the system of special funds for environmental protection, improving methodological approaches in determining damage caused as a result of violations of legislation in the field of environmental protection and deterioration of the quality of natural resources.

Let's consider some scientific approaches to the classification of factors influencing marketing pricing in terms of their compliance with regard to the environmental factor. In the scientific literature on marketing pricing, there are many approaches to the classification of pricing factors. After analysing the scientific works of domestic and foreign scientists, it was found that the approach of dividing all pricing factors into external and internal is traditional. This approach is followed by Ya. V. Lytvynenko [10]. V. L. Koriniev [5], on the contrary, divides all pricing factors into controlled and uncontrolled. In this context, he refers to the controlled factors that are under the control of the company's management and the marketing department. He refers to the uncontrolled factors of price formation as external factors and factors of the intermediate environment, under which he understands a set of micro-level factors, namely: busi-

ness environment, competition, demand for products, requirements and needs of consumers, purchase motives and purchasing power of consumers, the system of intermediaries, banks and insurance companies, a system of marketing research firms [5].

A. O. Dligach distinguishes those pricing factors that have the main influence on traditional pricing methodology, which include costs, demand, competition and product utility [3]. An interesting point of view is V. V. Bozhkova and I. M. Riabchenko, who separates the natural-geographic factor of influence on price formation, under the influence of which she understands the climatic conditions and resource potential of the country [2]. However, the author does not indicate how this factor affects pricing. Summarizing the theoretical generalization of pricing factors, it can be concluded that none of the scientists separates the environmental factor influencing the price and the pricing process. There are no studies devoted to identifying the impact of the environmental factor on the pricing of Ukrainian industrial enterprises.

In the theory of marketing, the environmental factor in the concept of the marketing activity of the enterprise is usually attributed to the non-price factors of the influence of the marketing environment of the enterprise. Given the fact that the pricing policy of enterprises is based on cost-based pricing methods, and environmental fees are attributed to the cost of production, the environmental factor has a great influence on the setting of prices by industrial enterprises.

The general trend in the field of waste production and processing indicates their minimization. This process is mostly accompanied by a decrease in industrial production, since the largest share of waste belonged to manufacturing enterprises.

This fact is confirmed by statistical data, according to which the highest level of environmental pollution due to the production of emissions and waste is observed in the mining and processing industry (*Fig. 1*).

The overall level of emissions and waste by Ukrainian industrial enterprises into the environment has decreased over the last two years (*Fig. 2*). This trend is primarily related to the decline in industrial production. However, if considered in a retrospective format, it can be seen that the dynamics of the generation of waste and emissions is positive.

Statistical data confirm that the role of the environmental factor for Ukrainian industrial enterprises is significant. In addition, according to international accounting and management accounting standards, industrial enterprises must pay an environmental fee, which is included in the cost of production. It should be noted that according to the Tax Code of Ukraine, the object and basis of taxation for environmental fees are:

- ✦ volumes and types of pollutants emitted into the atmosphere by stationary sources;

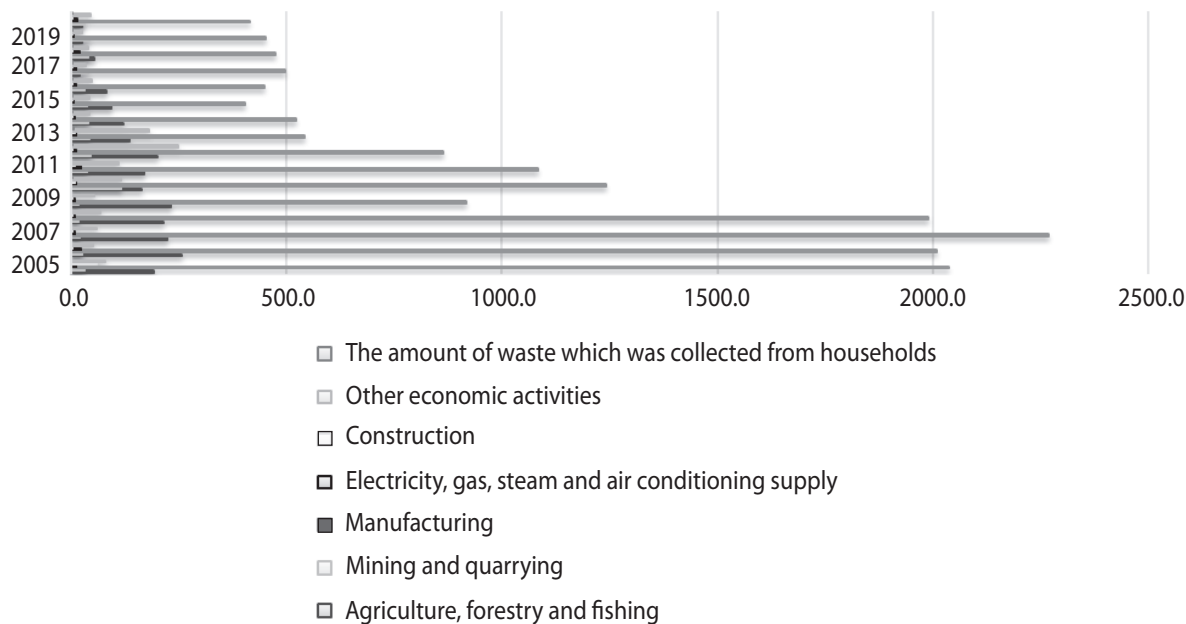


Fig. 1. Generation of waste affecting the environment by economic sectors of Ukraine

Source: compiled by the author based on the [11].

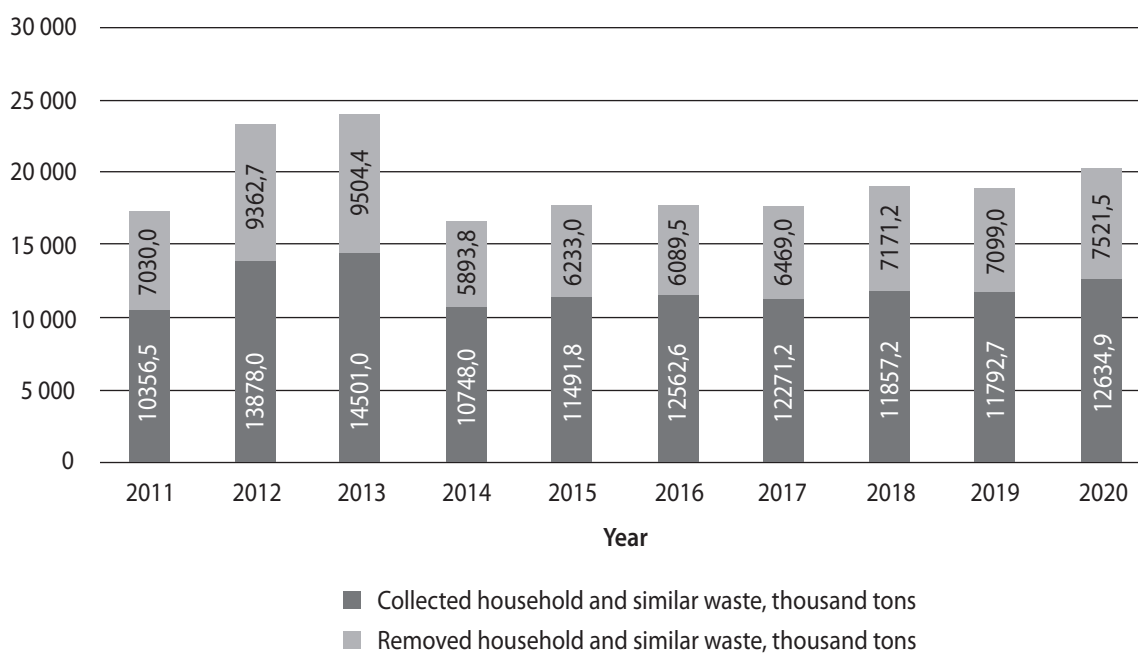


Fig. 2. Generation of waste and emissions by Ukrainian industrial enterprises for the period 2011–2020

Source: compiled by the author based on the [11].

- ✦ volumes and types of pollutants discharged directly into water bodies;
- ✦ volumes and types (classes) of waste placed, except for volumes and types (classes) of waste as secondary raw materials, which are placed on the own territories (objects) of economic entities;
- ✦ volumes and types of fuel, including those produced from raw materials, sold or imported into the customs territory of Ukraine by tax agents, except: volumes of fuel exported from the customs territory of Ukraine under the customs regimes of export or re-export or processing in the customs territory of Ukraine certified by a duly executed customs declaration;
- ✦ fuel oil and furnace fuel used in the process of heat and electricity production;
- ✦ volumes and categories of radioactive waste generated as a result of the activities of business entities and/or temporarily stored by their producers beyond the term established by the special conditions of the license;

- ✦ amounts of electrical energy produced by operating organizations of nuclear installations (nuclear power plants) [8].

Payments for pollution of the natural environment are an important element in the system of the economic pricing mechanism. Depending on the degree of impact on the environment, two types of payment standards are established: for maximum permissible emissions (emissions, disposal of waste) of pollutants into the natural environment (within the established standards) and for exceeding these indicators. In the latter case, payments increase several times. At the same time, payments within the norms are included in the cost price, and over-normative payments are reimbursed at the expense of the company's profit. This mechanism has a direct impact on marketing pricing, as it involves taking into account all costs in the cost of production, including environmental costs. The cost approach involves focusing on price dependence only on costs and refers to traditional pricing.

On the other hand, in marketing pricing there is an approach to setting a price based on consumer demand. In the conditions of the development of demand for ecologically safe products, there is an opportunity to set a higher price, which is based on demand. In this case, it is possible to implement a strategy of price differentiation based on the ecological properties of the product. In addition, within the framework of this approach, there is an opportunity to introduce "green innovations" at the expense of obtaining excess profits. Approaches to environmental innovations and the main concepts within which they are implemented and their impact on pricing are presented in *Tbl. 1*.

The problem of improving marketing pricing in the context of the growing role of the environmental factor in the production and consumption of products can be considered in two aspects:

- 1) reasonable increase in prices for natural resources. More complete consideration of the environmental factor in the price structure for products of industries that deal with nature use. This approach should stimulate the transition of producers to the resource saving regime;
- 2) the price should more fully take into account the level of environmental safety of products. This approach is based on the application of the strategy of price differentiation according to the ecological properties of the product.

The strategy of price differentiation based on the ecological properties of the product involves price differentiation based on environmental characteristics. For those markets where there is a corresponding demand for environmentally safe goods, it is necessary to set an additional price premium for environmentally safe goods when forming the price. Thus, a high price for the product is formed when the goal of maximizing the value of the product for consumers due to the environmental

factor is achieved, or the goal of leadership in terms of quality is achieved due to the environmental properties of products.

For markets with low demand, where there is a weak reaction of consumers to the need for environmentally safe goods, it is necessary to form incentive (low) prices in order to stimulate the demand for these goods. For this direction, ecologically clean products should have a lower price for the consumer than ecologically dirty ones. For this, a system of taxes on ecologically dirty products and a system of mark-ups, subsidies, and benefits for producers and consumers of clean products should be introduced. For example, in agriculture, it is necessary to make it more profitable for producers to use biological means of protection than pesticides and to give preference to organic fertilizers over mineral ones. Thus, it is possible to regulate and influence the level of production of ecological goods. The author has developed a matrix of price differentiation strategies based on the ecological properties of the product (*Fig. 3*).

The main goal of marketing pricing when setting a price taking into account the environmental factor should be the creation of additional value and a high margin while maintaining a competitive price.

It should be noted that one of the directions of the regulatory policy of the state should be the formation of extra-budgetary environmental funds, which should supplement state spending on environmental needs. Their goal is to supplement the financing and crediting of environmental programs, to promote the development of environmental education and training. The sources of fund formation can be: payments by enterprises for emissions of pollutants and disposal of waste, penalty payments, funds for compensation for environmental damage in case of violation of environmental protection legislation by enterprises, voluntary contributions, etc. The formation of environmental programs at the international level, within the country or region is of great importance for society. We can cite examples of grandiose environmental programs in the USA for the revival of the Great Lakes, Japanese environmental programs, etc. The use of the market tool of selling pollution rights is widespread, primarily in the USA. But it is possible to use this experience in the international space as well.

One of the most proven economic tools in environmental protection is the recycling system, which involves the introduction of processes for processing waste from consumption. In addition, this approach assumes that when a consumer buys a product, he also pays an additional cost, which is then returned to him (return of empty bottles, spent electric batteries, plastic containers, etc.). This mechanism makes it possible to reduce the amount of waste entering the environment, including toxic waste, and to save significant funds and resources through disposal.

Table 1

Evolution of approaches to environmental innovation taking into account the purpose of pricing

Period	New directions of innovation	Approaches to ecological innovations	Basic concepts	New forms of reporting regulation	The main criterion of the company's efficiency	Purpose of pricing
1960–1970	Construction of treatment facilities	The formal compliance with state requirements	Environmental protection	Governmental regulation of emissions and waste	Net profit in the payback period	Profit maximization
1980s	Environmental management systems. "Green" goods as a positioning tool	Reaction to the need for environmentally friendly products on the part of consumers	Environmental management		Maximizing the market value of shares	Profit maximization; leadership in terms of quality
1990s	Energy and resource efficiency	Systemic environmental risk management	Sustainable development, "triple bottom line" (Triple bottom line)	International legislation, international standards of environmental management (ISO 14000)	Reduction of environmental risks	Cost leadership, which implies reducing the cost of production due to the implementation of the concept of energy and resource conservation
2000 – present	Investments in renewable energy sources; waste processing; information systems, modeling and monitoring of climate and the state of ecosystems	Integration of environmental factors into the general strategy of the company	Low-carb production, zero emissions, CO ₂ (carbon neutrality), "Green" economy	Kyoto Protocol, Voluntary Reporting Systems on Sustainable Development, participation in corporate associations		Maximization of profit; leadership in terms of quality due to the ecological properties of products; social responsibility
2030, prognosis	Conservation and recovery of natural ecosystems and biodiversity	Environmentally and socially oriented products and services; mission as the main cost driver	"Green" company	Integrated reporting is enshrined in legislation	Maximization of social value	Social responsibility; maximizing the value of the product for consumers
The more remote perspective	Gradual transition to production systems and chains supplies with a closed resource cycle	The company as a harmonious socio-natural and economic system	Economics of a closed resource cycle	Reporting on the impact of business processes on the environment and society in real time	Maximizing the quality of life	Social responsibility

Source: compiled by the author.

Another economic tool is environmental insurance, which is liability insurance of enterprises from sources of increased risk for causing losses in connection with an accident, technological failure or natural disaster that leads to environmental pollution. Thus, the economic

mechanism of nature management in a market economy should be aimed at solving environmental problems. But at the same time, in the context of the marketing concept, to solve the consumer's requirements for the ecological properties of the product.

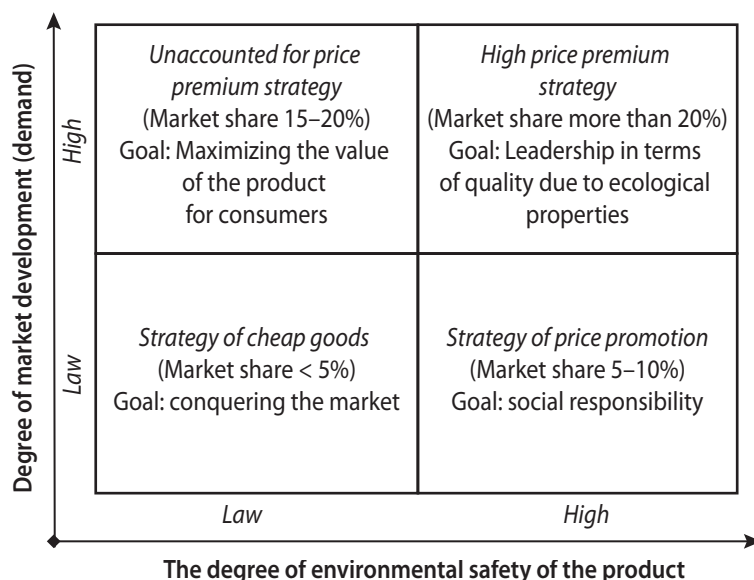


Fig. 3. Matrix of price differentiation strategies according to the ecological properties of the product

Source: composed by the author.

The main marketing directions should include: formation of financial structures supporting environmental actions; environmental assessment of the level of impact on the environment; environmental insurance of companies' actions; change of reporting forms of producers' activities; new forms of advertising; formation of new trade principles (for example, sale of environmentally friendly products); formation of additional value of the product due to its high ecological properties.

CONCLUSIONS

As a result of writing the article, conclusions were formed regarding the justification of the relevance of taking into account the environmental factor in the concept of marketing pricing. The concept of the strategy of price differentiation based on the ecological properties of the product is formulated, by which the author understands price differentiation based on the product's environmental characteristics. In the context of this understanding of the strategy of price differentiation, it is proposed to form a price based on an additional price premium for markets with a high level of demand for environmentally safe products. As a result of this approach, the enterprise, when forming a high price for the product, achieves the goal of maximizing the value of the product for consumers due to the environmental factor or the goal of leadership in terms of quality due to the environmental properties of products. For markets with a low level of demand for ecologically safe goods, incentive (low) prices should be formed in order to stimulate demand for these goods. For such markets, ecologically clean products should have a lower price for the consumer than ecologically dirty ones. Based on this approach, a matrix of price differentiation strategies based on the environmental properties of the product was developed. ■

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УДК 338.4:658.8

JEL: M31, M39, Q13

DOI: <https://doi.org/10.32983/2222-4459-2023-2-270-277>

ЦИФРОВІ ТЕХНОЛОГІЇ В АГРАРНОМУ МАРКЕТИНГУ

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УДК 338.4:658.8

JEL: M31, M39, Q13

Кобернюк С. О. Цифрові технології в аграрному маркетингу

Дана стаття присвячена дослідженню актуальних напрямів застосування цифрових технологій в аграрному маркетингу. Метою статті є визначення сучасних тенденцій у розвитку цифрових технологій з метою оцінки їх потенціалу, проблем використання, адаптації можливостей для підвищення ефективності маркетингової діяльності агропромислових підприємств. У статті визначено цифрові тренди у світовій економіці та економіці України, проаналізовано динаміку ринку електронної реклами в Україні, встановлено пріоритетні платформи для розвитку цифрового маркетингу суб'єктами господарювання в аграрній сфері. Розкрито основні теоретичні підходи до обґрунтування доцільності використання цифрових інструментів сільськогосподарськими підприємствами. Визначено ключові переваги використання соціальних мереж, електронної комерції, мобільних застосунків як платформ для підвищення ефективності агробізнесу. Основним концептуальним завданням при побудові маркетингової стратегії компанії вбачається комбінування тактик, оперативних засобів, механізмів реалізації інноваційних ідей для формування бренду, завоювання провідних конкурентних позицій, подолання бар'єрів розвитку та протиріч в організації взаємодії з ринковими суб'єктами. Практика використання цифрових інструментів, таких як електронна комерція, соціальні мережі, пошукова оптимізація сайтів (SEO, SMO), мобільні застосунки та інші, довела їх високу продуктивність і провідну роль в оперативному опрацюванні ринкових даних, побудові ефективних комунікацій, зниженні витрат, освоєнні нових споживацьких сегментів. На цьому наголошують провідні маркетингологи світу, описуючи їх у сучасних концепціях «маркетингу 4.0», «маркетингу 5.0». Також приділено увагу аналізу проблем, з якими можуть зіштовхнутися компанії в процесі реалізації проєктів цифровізації маркетингової діяльності.

Ключові слова: цифрові технології, аграрний маркетинг, цифровізація, соціальні мережі, електронна комерція.

Рис.: 2. **Табл.:** 2. **Бібл.:** 14.

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