

DOI: <https://doi.org/10.15407/ingedu2024.57.114>
УДК 330.8(477)
JEL: B31, C10, O40, R10

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**SUSTAINABLE DEVELOPMENT FOR THE POST-WAR
RECOVERY IN UKRAINE'S ECONOMY: AN UPDATED
PERSPECTIVE ON THE SCIENTIFIC LEGACY
OF M. TUGAN-BARANOVSKY**

The article focuses on reconsidering the scientific ideas and concepts developed by M. Tugan-Baranovsky in economic theory, evaluating their potential to formulate effective strategies for promoting sustainable development principles in the post-war recovery of Ukraine's economy. The research employs various methodologies such as induction and deduction, comparison, analysis and synthesis. The impact of the war on specific economic and social indicators related to sustainable development is analyzed using cluster analysis. The study emphasizes the importance of considering regional differences in shaping policy initiatives for Ukraine's economic recovery. These initiatives should be grounded on the principles of sus-

C i t a t i o n: Kichurchak, M. (2024). Sustainable development for the post-war recovery in Ukraine's economy: an updated perspective on the scientific legacy of M. Tugan-Baranovsky. *History of economics and economic thought of Ukraine*. No. 57. P. 114–140. <https://doi.org/10.15407/ingedu2024.57.114>

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tainability developed in M. Tugan-Baranovsky's insights on the emergence of new capital, demographic processes, and the evolutionary development of economic entities. The author argues that activities focused on preserving natural resources, achieving social equality, and active implementing new resource-saving technologies are crucial for Ukraine's post-war economic recovery. The article justifies the feasibility of aligning the objectives of the Sustainable Development Goals for 2030 with Ukraine's National Recovery Plan, and shows that this conceptual approach is consistent with the scientific framework developed by M. Tugan-Baranovsky. It is concluded that a renewed perspective on the scientific heritage of the renowned Ukrainian economist enables the identification of promising approaches for addressing contemporary economic, environmental, and social challenges, guided by the principles of sustainable development.

Keywords: sustainable development goals, national economy, post-war recovery, economic thought, cluster analysis, concept, policy initiatives.

Кічурчак Маріанна

**СТАЛИЙ РОЗВИТОК ДЛЯ ПОВОЄННОЇ ВІДБУДОВИ
ЕКОНОМІКИ УКРАЇНИ: ОНОВЛЕНИЙ ПОГЛЯД НА НАУКОВУ
СПАДЩИНУ М. ТУГАН-БАРАНОВСЬКОГО**

Стаття присвячена переосмисленню наукових ідей та концепцій, розроблених М. Туган-Барановським в економічній теорії, та оцінці їхнього потенціалу для формування ефективних стратегій просування принципів сталого розвитку в умовах післявоєнної відбудови економіки України. У дослідженні використано методи індукції та дедуції, порівняння, аналізу та синтезу. Вплив війни на окремі економічні та соціальні показники, пов'язані із сталим розвитком, проаналізовано за допомогою кластерного аналізу.

Підкреслюється необхідність врахування регіональних відмінностей під час формування політики економічної відбудови України з урахуванням принципів сталого розвитку та ідей М. Туган-Барановського. Аргументується, що відповідно до поглядів українського ученого, для повоєнної відбудови економіки

Україні важливими є заходи зі збереження природних ресурсів, досягнення соціальної рівності та активного впровадження нових ресурсозберігаючих технологій. Обґрунтовується доцільність координації завдань Цілей сталого розвитку до 2030 р. з Національним планом відновлення України та показується, що такий концептуальний підхід узгоджується з науковими ідеями М. Туган-Барановського. Виявлено, що оновлений погляд на наукову спадщину видатного українського економіста дозволяє визначити перспективні напрями вирішення актуальних економічних, екологічних та соціальних викликів, підґрунтям яких є необхідність повоєнного відновлення України на принципах сталого розвитку.

Ключові слова: цілі сталого розвитку, національна економіка, повоєнна відбудова, економічні погляди, кластерний аналіз, концепція, заходи політики.

Introduction. Since gaining independence, Ukraine has faced challenges in shaping its government institutions, defining national interests, and developing its economy. These processes have been influenced by various internal and external forces. In recent years, the need to transform Ukraine's economy in line with sustainable development (SD) principles has become increasingly important. With the ongoing challenges of post-war recovery, achieving the Sustainable Development Goals (SDGs) is crucial. A particular focus is required on the greening of all sectors of the economy to ensure long-term environmental sustainability and economic resilience.

An essential framework for implementing SD principles in Ukraine's post-war economic recovery lies in rethinking and integrating the worldview perspectives, ideas, concepts, and legacy of prominent Ukrainian economists from the past. Among this distinguished group, the contribution of M. Tugan-Baranovsky stand out. His intellectual peak occurred during the First World War and the early stages of Ukrainian nationhood. His theoretical, scientific, and methodological insights into economic processes, the functioning of a market economy, and social progress offer valuable opportunities for incorporating the SD principles into Ukraine's post-war recovery efforts.

Literature review on M. Tugan-Baranovsky's legacy. Due to the innovativeness and depth of M. Tugan-Baranovsky's economic perspectives, scholars continue to explore and rethink his scientific

contributions. Using a systematic approach to analyse M. Tugan-Baranovsky's impact, S. Zlupko highlighted the economist's significance role in advancing the theory of paper money, the doctrine of cooperation, the synthesis of the labour theory of value and marginal utility, and the investment and innovation theory of economic conjuncture. Zlupko's work demonstrates the far-reaching influence of M. Tugan-Baranovsky's ideas on both Ukrainian and global economic science [9]. Furthermore, V. Feshchenko in her analysis the evolution of Ukrainian economic during the last third of the nineteenth and early twentieth centuries within the framework of the European liberal tradition, emphasized the importance of M. Tugan-Baranovsky's development of a synthetic theory of value [28]. Following a thorough assessment of the key elements of M. Tugan-Baranovsky's theory of distribution, his synthesis of the labour theory of value and the marginal utility theory, as well as his views on modern capitalist economic activity and ideal societies of the future, N. Nenovsky concluded that this synthesis contains several unresolved issues and internal contradictions [37].

M. Tugan-Baranovsky's theory of economic crises which integrates market theory and crisis theory, has been the subject of significant scholarly attention. D. Besomi has highlighted notable differences between M. Tugan-Baranovsky's interpretation of the roots of economic crises and those of K. Marx [31]. V. Nebrat has demonstrated that M. Tugan-Baranovsky's contributions to general monetary theory and the theory of state-regulated paper money possessed considerable forecasting potential, laying the groundwork for modern monetary theory of money [17]. Additionally, Y. Bazhal, through a detailed analysis of M. Tugan-Baranovsky's views on market mechanisms, innovation, and the cyclical nature of production and economic development, shed light on the relevance of these ideas for shaping Ukraine's current economic policy, particularly concerning innovative structural transformation [1]. In other words, M. Tugan-Baranovsky's scientific contributions encompassed diverse aspects of economic theory, providing insights that continue to be relevant for understanding the factors shaping Ukraine's economic development, particularly within the framework of sustainability.

The scientific legacy of M. Tugan-Baranovsky holds significant value for addressing Ukraine's development in the face of various economic, social, political, and military challenges. M. Proskurina, by

structuring the key aspects of M. Tugan-Baranovsky's theoretical views on economic cyclicity, has identified scientific and methodological approaches for their practical application in forecasting the national economy's development [22]. K. Lopukh has explored M. Tugan-Baranovsky's views on the cooperative ideal and his vision on a future society, highlighting the role of cooperation in the national revival of the Ukrainian people in the early twentieth century [36]. L. Horkina has further demonstrated that M. Tugan-Baranovsky's understanding of the cooperative movement in Ukraine is closely linked to agriculture, emphasizing its transition to rational agronomy and advanced agricultural technologies [2]. W. Barnett has analysed M. Tugan-Baranovsky's views on economic planning, money and prices under socialism, and the international economic order, revealing how the economist integrated marginalist ideas to adapt the socialist economy to practical needs [30]. L. Koval, building on M. Tugan-Baranovsky's insight into the subject and method of economic theory, assessed their practical significance for economic development and the functioning of the market economy [35]. In a nutshell, M. Tugan-Baranovsky's contributions extended beyond theoretical economics, providing practical guidelines shaped by real economic processes in the country, making his work highly for contemporary applications.

The economic legacy of the distinguished Ukrainian scholar emphasises the critical role of human beings in fostering social progress and advancing the national economy. An analysis of the methodological foundations of M. Tugan-Baranovsky's economic views has revealed that human economic interests are of exceptional significance relative to other vital interests. These interests are not only crucial but also intimately connected to the material basis of life [7]. Furthermore, P. Leonenko and S. Holubka have demonstrated that M. Tugan-Baranovsky's humanistic approach remains relevant today, due to its recognition of the human personality as the supreme value of life [15]. Meanwhile, tracing the origins of the theory of public goods production, M. Kichurchak has found that M. Tugan-Baranovsky regarded psychological factors as significant drivers of social development [14]. O. Stefanyshyn and H. Proshak, in justifying the need for the effective utilisation of human potential in the national economy, have discovered that M. Tugan-Baranovsky's economic views on occupational choice and the factors influencing this process

are close aligned with contemporary theories of human development [24]. In his works, the renowned Ukrainian scholar theoretically examined the capacity of society to optimize its «productive» forces, human labour, and income.

The war in Ukraine has prompted a re-evaluation of M. Tugan-Baranovsky's scientific contributions and heightened interest in the country's economic and social recovery through the principles of SD. Drawing on France's post-war recovery experience, I. Pidoricheva has argued that Ukraine's post-war economic development should commence with structural transformation, emphasising the integration of contemporary high-tech digital industry 4.0 and the adoption of resource-saving technologies [39]. Another group of scholars has evaluated the impact of the Russian-Ukrainian war on biophysical, social, and economic SDGs both in Ukraine and globally [38]. In aligning Ukraine's post-war economic recovery plan with the SDGs, M. Kichurchak has analysed the economic determinants and consequences of the war and developed scientific and methodological guidelines for the country's development based on sustainability principles [12; 13]. Examining the challenges of ecosystem recovery in Ukraine, O. Shevchuk, N. Roshchyna, I. Lazarenko, and O. Stets have highlighted social, economic, and managerial risks and identified scientific approaches to balancing economic development with environmental protection in the post-war context [40]. Despite the valuable scientific contributions that demonstrate M. Tugan-Baranovsky's multidimensional impact on advancing economic theory in Ukraine, there is a need to reassess his scientific legacy. This reassessment is essential to deepen the understanding of the role of SD in Ukraine's post-war economic recovery.

The formulation of goals and objectives. The purpose of the article is to reassess the scientific ideas and concepts developed by M. Tugan-Baranovsky in economic theory, evaluating their potential to inform effective strategies for implementing the principles of SD in the post-war recovery of Ukraine's economy. To achieve this, the following key hypotheses are proposed: the diversity and breadth of M. Tugan-Baranovsky's scientific contributions to understanding the major regularities of complex economic and social processes, including the role and impact of the environment within these processes; the contemporary relevance of M. Tugan-Baranovsky's ideas for SD and the post-war economic recovery in Ukraine; the necessity of

aligning SDG targets and indicators with Ukraine's post-war recovery plan.

Theoretical framework for an updated perspective on M. Tugan-Baranovsky's research legacy. The key attributes of M. Tugan-Baranovsky's scientific and methodological framework include a comprehensive and detailed examination of economic phenomena and processes, along with a profound understanding of the valuable theoretical contributions made by both his contemporaries and early economists. This enabled the Ukrainian scholar to propose innovative hypotheses and, on this basis, develop original theoretical constructs that explained the interaction of the external environment (nature) and economic activity of individuals, the creation of value and price determination, the nature of economic cycles, market behaviour, principles of income distribution, the development of cooperation, and the regulation of money circulation [14, p. 98]. Given that sustainable development (SD) encompasses economic, social, and environmental pillars, M. Tugan-Baranovsky's critical analysis of the widely accepted postulate of individual rationality suggests that he considered economic interests and human behaviour in connection with non-economic factors, which are not exclusively oriented toward short-term benefits. The renowned Ukrainian scholar demonstrated that economic development is driven by five groups of needs [26, p. 6], among which particular importance is attributed to those that are not based on practical interests. According M. Tugan-Baranovsky, the sense of nationality and religion are significant factors in social progress [26, p. 6]. As a bearer of these cultural values, an individual has the capacity to influence economic activity and can promote a harmonious balance within the triad «economy – society – nature». The scholar's recognition of the human being as a powerful driver of economic changes – through the meeting of diverse needs and reliance on established religious norms, principles, and cultural values – aligns M. Tugan-Baranovsky closely with the fundamental principles of SD in society.

The academic did not overlook the interaction between the economy and the external environment, highlighting the fact that production, exchange, distribution, and consumption are directly dependent on nature and its capacity to provide society with essential resources. M. Tugan-Baranovsky emphasised that «nature sets external limits to human activity, and all social activity should be carried

out within these limits. Therefore, all social (including economic) life is determined and directed by the force of external nature conditions that are beyond it» [25, p. 127]. According to the scholar's views, recognizing and respecting the natural environment will not only preserve ecological balance, but also foster economic and social well-being. In the context of SD, these insights from the Ukrainian researcher relate to defining the ecological framework of human economic activity.

Given the current situation in Ukraine, the complex interaction between humans and the environment (nature) during the ongoing war is particularly relevant, as assessing the adverse impact of hostilities on achieving the SDGs and the post-war economic recovery is crucial. M. Tugan-Baranovsky observed that «nature provides social life with a wide range of possibilities within this circle» [25, p. 128]. However, Ukraine's «window of opportunity» for social and economic development, based on the environment's potential to provide various types of ecosystem services, is narrowing. For certain regions in Ukraine, which have suffered the most severe social, economic, and environmental losses due to the war, this window has already closed. The war crimes committed by the Russian Federation have exacerbated economic, social, and environmental problems, hindering Ukraine's ability to transition to SD principles and achieve its 17 SDGs by 2030.

According to the economic ideas of M. Tugan-Baranovsky, the economy and nature indirectly shape the social system. From this perspective, the abundance of various natural resources in Ukraine led to their overexploitation during the Soviet era and solidified a raw material-oriented model of economic development after independence. Post-war recovery should prioritise creating a balanced interaction between society, the economy, and the environment, following SD principles [12]. A concerning trend is the growing environmental damage caused by the armed aggression of the Russian Federation. As of January 5, 2024, the State Environmental Inspectorate calculated losses amounting to UAH 2183 trillion, including UAH 681.4 billion from air pollution, UAH 1013.1 billion from land degradation, and UAH 83.6 billion from water damage. By August 18, 2024, these losses have risen to UAH 2562 trillion, with air pollution accounting for UAH 709.69 billion, land degradation for UAH 1140.0 billion, and water resources for UAH 84.65 billion [6]. Following M. Tugan-

Baranovsky's perspective, the interaction between the economy and nature in the framework of SD and post-war recovery in Ukraine should prioritise restoring the layer of life and addressing the severe ecological crisis. From an economic standpoint, this necessitates the adoption of modern energy-efficient technologies, transforming Ukraine's economic model from a resource-oriented to a resource-saving one, rehabilitating destroyed ecosystems, and embedding environmental values into all areas of human interaction with the natural environment. This approach will ensure long-term sustainability and resilience in the rebuilding process.

In the context of the SD, M. Tugan-Baranovsky's thoughts on population theory, informed by his familiarity with Malthus' doctrine of human reproduction and means of subsistence, are of significant academic interest. The renowned Ukrainian economist agreed with the English scholar's views that population size is one of the factors that determine the type of economic system. However, M. Tugan-Baranovsky concluded that empirical evidence does not support the notion that rapid population growth is the principal cause of poverty [25, p. 132, 134]. The destruction of housing and social infrastructure, forced internal and external migration of the Ukrainian population, and accelerating inflationary processes are contributing to a rise in poverty. According to UN estimates, the poverty rate in Ukraine increased from 5.5% to 24.1% in 2022 [32]. Analysts argue that Russia's invasion has undermined 15 years of efforts to reduce poverty in Ukraine. Notably, 80% of children in Ukraine now live in poverty, more than 25% of households are buying less food due to insufficient income, 14% have been forced to take out loans to meet basic needs, and 12% are unable to pay for utilities [29]. To address the social challenges arising from the ongoing war, a government programme was introduced in 2022 to provide living allowances to internally displaced persons (IDPs). This programme offers a daily living allowance of approximately USD 3 per day for people with disabilities and children, and USD 2.22 per day for others [calculated based on 3]. According to M. Tugan-Baranovsky, poverty is a multifaceted issue. Therefore, it is crucial for post-war recovery and SD to design policy initiatives aimed at poverty reduction. These initiatives should include housing reconstruction, completion of pension reform, labour market development and the integration of IDPs into the recipient region's society. Furthermore, it is necessary to adjust the goals and

objectives of the SD for poverty reduction in Ukraine [13, p. 49] to accurately monitor progress in this area. The target indicator for the «Poverty Reduction» goal, which focuses on people whose daily consumption is below USD 5.05 per PPP, should be increased. As of early 2024, the number of people in need of assistance was 14.6 million [27]. Addressing poverty and restoring social stability for Ukraine's population following the conclusion of the war will be crucial for ensuring social cohesion and enhancing the quality of life.

The ongoing war in Ukraine has created conditions conducive to the active implementation of innovation to address various military needs and advance digital technologies. In this context, M. Tugan-Baranovsky's assertion that «the rapid development of science and technology leads to an improvement in the living conditions of the population» holds true [25, p. 134]. Structural modernisation and digitalisation within the national economy are becoming fundamental to enhancing the social, economic, and environmental conditions in Ukraine during peacetime, with a particular emphasis on the active adoption of information and communication technologies [34, p. 6]. Prior to the war in Ukraine, government expenditure on research and development was on a declining trend, amounting to 0.33% of GDP in 2022 [4]. However, the limited state funding for innovation will not suffice to achieve the desired impact on the technical and technological modernisation in Ukraine's economy. On a positive note, prior to the onset of the war, Ukraine undertook institutional reforms in this area between 2018 and 2021, including the establishment of the Ukrainian Startup Fund (2018), the National Research Foundation of Ukraine (2018), and Technology and Innovation Support Centres (2018). In April 2023, a draft of the «Strategy for the Development of the Innovation Ecosystem in Ukraine» was presented for discussion [23]. This strategy focuses on developing innovation infrastructure and commercialising innovations. Following the ideas developed by M. Tugan-Baranovsky, it is prudent to integrate an increase in state support for research and development corporate into the policy framework for the post-war economic recovery in Ukraine. Additionally, establishing an effective institutional environment to facilitate the active adoption of new technologies by business entities should be a priority.

An empirical perspective on M. Tugan-Baranovsky's ideas. Given the significance of the population for the economy, the impact

of the war in Ukraine on demographic processes at the regional level will be assessed. As of August 21, 2014, there were 4.6 million registered IDPs [5]. Based on data on alerts in Ukraine from February 24, 2022, to August 21, 2024, the correlation between the number of registered IDPs and various alert-related metrics was analysed. These metrics include the number of alerts (units), the total duration of alerts (hours), the number of explosion reports (units), the number of days with at least one alert, and the maximum number of consecutive days without alarms. The calculated correlations are 0.666, 0.698, 0.192, 0.501, and -0.326, respectively [calculated based on 5; 11]. The analysis of alarms by region in Ukraine can be examined from the perspective of safe living conditions and population's ability to maintain a normal life. The results can be interpreted as follows: an increase in the number of alarms and total duration of alarms in Ukrainian regions may prompt people to relocate to safer regions; the number of reported explosions does not significantly influence internal migration; a higher number of days with alarms tends to encourage more people to move; conversely, regions with longer periods without alarms exhibit a lower tendency for population movement.

A cluster analysis was conducted to categorise the number of IDPs and the total duration of alarms (in hours) by region in Ukraine (Fig. 1). The analyses employed Euclidean distance (using non-standardised data) and the weighted group average clustering method with pairwise linkage. Based on the Euclidean distances, various cluster solutions were possible; however, in this case, five clusters were identified, grouping the regions of Ukraine. These clusters reflect regional variations in demographic processes related to forced internal migration and the security situation in Ukraine. For SD and post-war recovery, these findings underscore the need for adjustments in policy initiatives. Specifically, it will be necessary to design tailored programmes that facilitate the adaptation of IDPs to the social, economic, and security conditions in different regions of Ukraine. According to the reinterpreted ideas of M. Tugan-Baranovsky, the social dimension of SD in Ukraine after the war should consider not only the issue of natural population growth, but also the notion that «social forms of life are highly flexible; they stand in stark contrast to the fixed forms of the organism» [25, p. 141]. This flexibility implies that one of the key activities in the social integration

of IDPs into «new» regions should involve assistance with finding employment, providing social housing, and facilitating access to social infrastructure, among other essential initiatives.

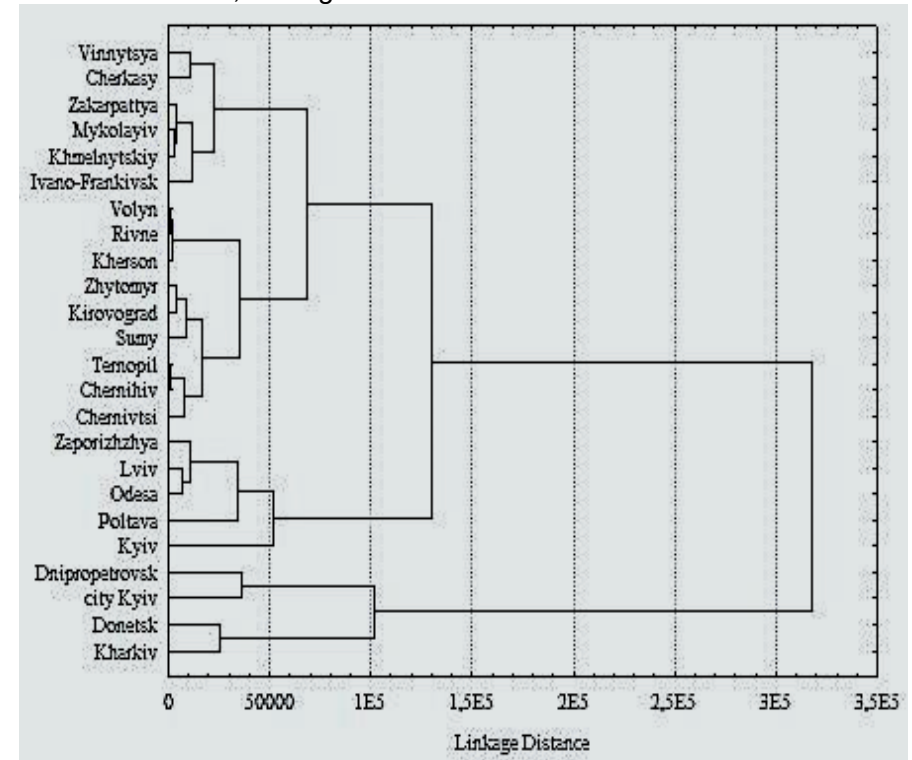


Figure 1. Clustering of Regions by the Number of IDPs and the Total Duration of Alarms (in hours) as of August 21, 2024

Source: Calculated based on data from [5; 11].

The war's impact on the economic dimension of SD is largely influenced by changes in business activity across Ukrainian regions due to the forced relocation of enterprises. The cluster analysis was conducted to identify groups of Ukrainian regions based on the number of relocated enterprises and the total duration of the alarms (Fig. 2). The results indicate that the city of Kyiv holds a unique position, while clusters that including regions near the front line are distinguished by high risk, and more remote clusters comprise regions with a relatively better security situation. In light of M. Tugan-

Baranovsky's views of on the evolutionary development of production – from home-based production to capitalist enterprise and cooperation, as well as its cyclical nature [25, p. 199–211, 378–381, 614–621] – the forced relocation of enterprises and the ongoing activities of existing businesses in Ukraine's regions will require an adaptation period to restore economic activity and return to a growth trajectory.

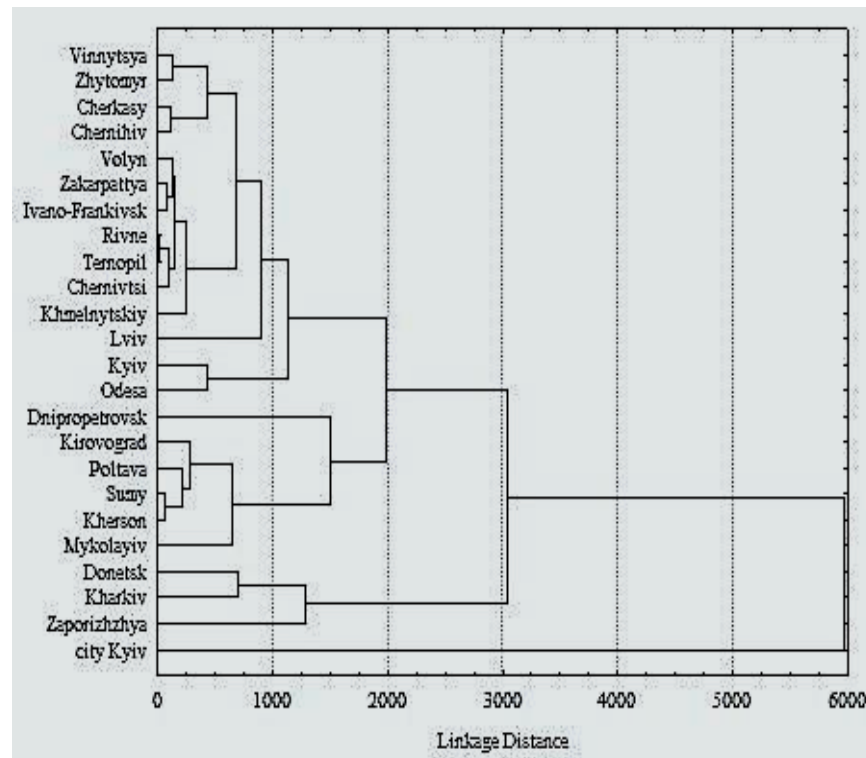


Figure 2. Clustering of Regions by the Number of Relocated Enterprises and the Total Duration of Alarms (in hours) as of August 21, 2024.

Source: Calculated based on data from [11; 20].

A significant challenge for business entities is the reduction in the number of consumers in both the national and regional markets of Ukraine. As of May 2024, 4.1 million people have received temporary shelter in the EU due to the ongoing war, with the demographic

background as follows: 26.2% were children under 13, 8.4% were adolescents aged 14–17, 26.7% were young people aged 18–34, 38.6% were individuals aged 35–64, and only 0.1% were people over 65 [calculated based on 33]. The war in Ukraine is also accelerating the deeper integration of Ukrainian forced migrants into EU economies, particularly through the socialisation of children and their participation in the educational systems of host countries. According to the National Bank of Ukraine, this trend increases the propensity for families to reunite abroad, which may adversely impact labour supply, reduce consumer demand, and constrain GDP growth [10]. Businesses that have relocated or continue to operate within Ukraine at both the regional and national levels must adapt to changes in the structure of consumer demand, shifting target consumer groups, and heightened competition. It is essential for the Ukrainian government to implement effective regulatory initiatives aimed at achieving macroeconomic stability. This will help restore business activity, create the social and economic conditions necessary for a gradual recovery in consumer demand, address significant labour shortages in the market, and facilitate the return of forced migrants after the war ends.

The revision of SD goals and objectives for Ukraine's post-war economic recovery involves consideration of direct economic losses. The correlation between the volume of direct war-related losses as of early 2024 and several indicators, such as the total number of alarms (units), their duration (hours), the number of reported explosions (units), the number of days with at least one alarm, and the maximum number of consecutive days without alarms by regions of Ukraine (as of August 21, 2024), are 0.771, 0.873, 0.548, 0.563, and -0.218, respectively [calculated based on 8; 11]. The strong positive correlation values among these factors suggest that the intensity of unrest in Ukrainian regions significantly impacts the security situation and increases the risk of damage to infrastructure and property. In contrast, the weak negative correlation for the last indicator may suggest that regions with longer uninterrupted periods without alarms experienced less direct damage.

The grouping of Ukrainian regions by the total duration of the alarms (in hours) and the volume of direct war-related losses (in USD billions), conducted through cluster analysis and pooling based on previous methodological approaches, revealed similarities between specific groups of regions (Fig. 3).

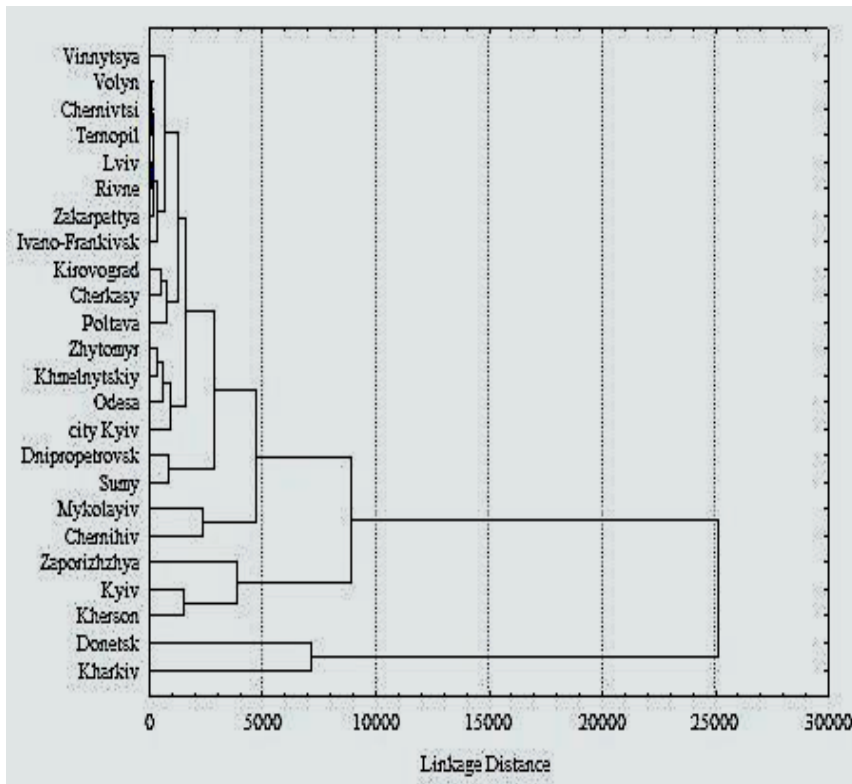


Figure 3. Clustering of Regions by Direct War-related Losses (in billion USD) and Total Duration of Alarms (in hours) as of August 21, 2024.

Source: Calculated based on data from [8; 11].

The identified clusters exhibit varying linkage lengths, indicating substantial differences between regions in terms of the war's impact on their economic, social and environmental conditions. These differences also highlight disparities in the allocation of resources for economic recovery in Ukraine, which must be guided by the principles of SD. This issue must be addressed in the formulation of policy initiatives concerning the conditions for the return of IDPs and externally forced migrants to the eastern and southern territories of Ukraine from which they fled due to the war. By reconsidering M. Tugan-

Baranovsky's insights on the capitalist cycle, specifically his assertion that «the creation of new fixed capital in the country – through the construction and manufacturing of various types – cannot fail to be accompanied by a general revival of industry, as every substantial capital expenditure generates an increased demand not only for components of fixed capital, but also for items of public consumption...» [25, p. 617], we can discern that the economic and financial resources invested in the recovery of destroyed industrial and social assets have the potential to stimulate economic advancement in the most affected regions. However, the economic recovery of these areas may also encounter demographic challenges arising from Ukraine's migration losses.

Given the relevance of M. Tugan-Baranovsky's scientific contribution to SD and post-war economic recovery in Ukraine, it is essential to align the SDG targets and indicators with the national recovery plan, emphasising a human-centric approach and recognizing the external nature and impact of economic activity. On the one hand, Ukraine has developed a comprehensive strategy for its post-war recovery [19; 41], and specialised ministries are tracking the economic, social, and environmental losses caused by the war [5]. On the other hand, the SDGs targets and indicators for 2030 have not been revised, and the annual monitoring of their progress does not fully reflect the impact of the ongoing war.

According to [16], trends in the indicators for the 17 SDGs were primarily reported before the outbreak of the war, with some indicators assessing the state of goal achievement in 2022–2023. The absence of comprehensive statistics on the 17 SDGs in Ukraine following the full-scale invasion by the Russian Federation is attributed to several factors: the violation of Ukraine's territorial integrity, which has hindered statistical record-keeping in the occupied territories; the classification of certain statistical data due to the imposition of secrecy measures; and logistical challenges in report submission. Despite these challenges, Ukraine remains committed to its international obligations, emphasising that progress in the national economy must be based on the principles of sustainability and environmental responsibility [18; 21]. This implies that post-war recovery initiatives and Ukraine's SD should be coordinated by revisiting M. Tugan-Baranovsky's scientific contribution and incorporating factors related to the openness of the national economy.

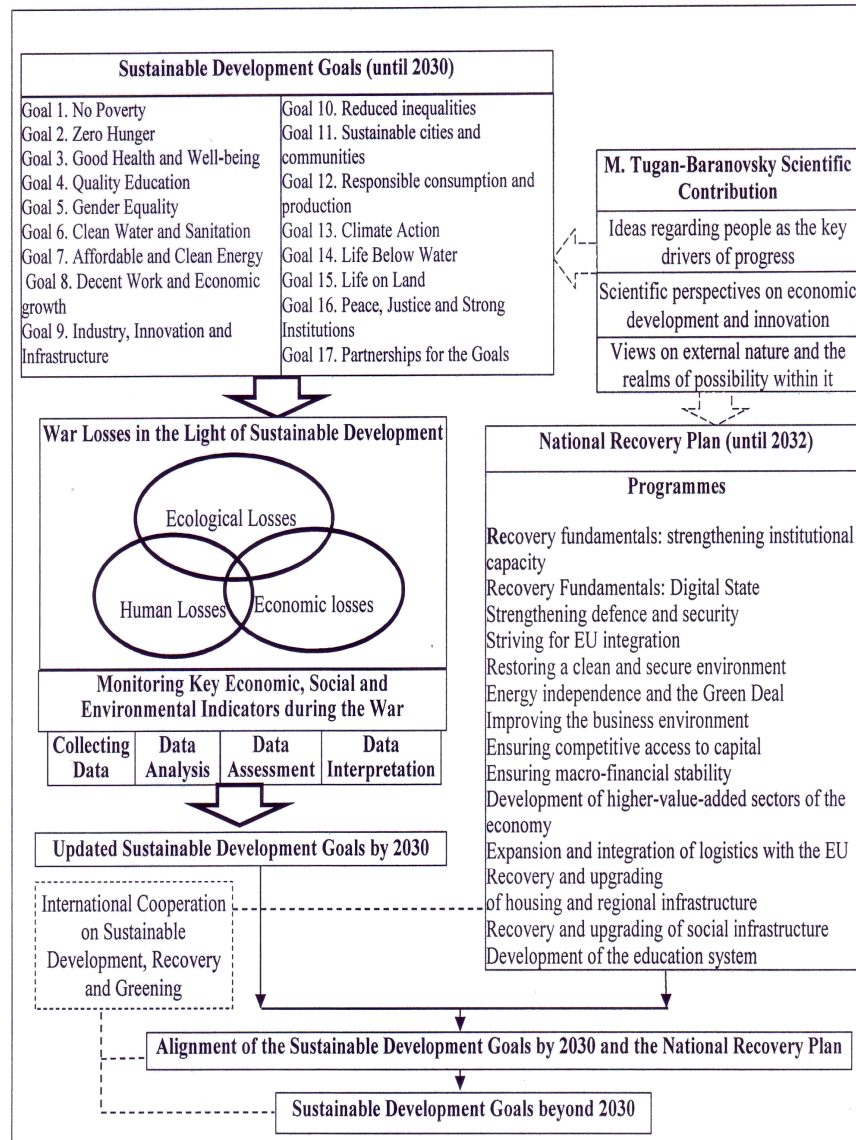


Figure 4. Concept of Aligning Policy Actions with the SDGs and the National Recovery Plan of Ukraine

Source: Developed by the author based on [13; 16; 18; 19; 21; 25; 41].

Conclusions and prospects for further research in this direction. Thus, M. Tugan-Baranovsky's academic views on the fundamental principles of economic development are notable for their multidimensionality, which allows for their reinterpretation in the context of SD and post-war economic recovery in Ukraine. M. Tugan-Baranovsky demonstrated the interaction between external nature, the economy, and social order, identified the causes of poverty, and emphasised the importance of innovation. His scientific approaches are argued to closely align with the fundamental principles of SD, particularly in balancing human interests, production, and the natural environment.

Consequently, at the scientific and methodological level, the following framework can be developed to align policy actions on SD with Ukraine's economic recovery after the war (Fig. 4). In line with this approach, a reconsideration of M. Tugan-Baranovsky's economic ideas emphasizes that Ukraine's population should be viewed as an active force capable of rebuilding the country after the war. Additionally, Ukraine's economic development must consider the limitations imposed by external environmental factors and be founded on environmentally sustainable production methods.

The updated SDGs by 2030 and the National Recovery Plan should incorporate common principles aligned with M. Tugan-Baranovsky's economic ideas, particularly those emphasising human centrality, the limitations of economic activity, and the opportunities offered by external nature and innovation. Collaboration with international partners is crucial to developing effective policy initiatives aimed at facilitating the return of external forced migrants and compensating for the war's damage to Ukraine's economy, natural resources, and population. In the future, this will lay the foundation for a more detailed specification of the SDGs beyond 2030, including the establishment of targets and key indicators to monitor progress in the subsequent period.

The cluster analysis of the regions in Ukraine, based on the duration of the alarms in hours, the number of IDPs, the number of relocated enterprises, and direct losses, revealed that it is essential to consider spatial specifics when developing policy initiatives for SD and post-war recovery. This consideration aligns with the economic ideas of M. Tugan-Baranovsky regarding the creation of new capital and the evolutionary development of economic entities, which are

crucial for the post-war economic revival in Ukraine grounded in sustainability.

An in-depth examination of M. Tugan-Baranovsky's scientific legacy, in the light of current conditions, will provide new perspectives for further research and may uncover valuable approaches to addressing the pressing economic, social, and environmental challenges of post-war recovery in Ukraine.

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*The article was received by the editors on August 15, 2024.
Стаття надійшла до редакції 15 серпня 2024 р.*