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FINANCIAL TRANSFORMATION OF AGRICULTURAL COMPANIES: THEORETICAL AND METHODOLOGICAL BASIS AND INSTITUTIONAL MECHANISMS OF IMPLEMENTATION

The article substantiates the theoretical and methodological basis of the financial transformation of agricultural companies under conditions of globalization of the financial environment and integration into international capital markets. It has been established that, under modern conditions, the financial transformation of agricultural companies goes beyond the traditional modernization of financial management and acquires the features of a comprehensive mechanism for adapting enterprises to the requirements of the global financial environment. To achieve the stated objective, the methods of scientific generalization, systematization, comparative analysis, bibliographic research, structural-logical modeling, and theoretical generalization were used. The study proves that the theoretical and methodological foundation of financial transformation is formed by the provisions of corporate finance theory, institutional theory of capital markets, and the concept of enterprise financial architecture, which together ensure the formation of a systematic approach to the modernization of the financial system of agricultural companies. It is determined that financial transformation is implemented through a system of principles, institutional mechanisms, financial-management and technological instruments aimed at increasing investment attractiveness, financial sustainability, and market value of the enterprise. The role of institutional mechanisms of financial transformation, including corporate governance, IFRS, ESG approaches, IPO readiness, due diligence, and risk management, in the process of adapting agricultural companies to international capital markets is substantiated. It has been established that the integrated application of these mechanisms ensures an increase in financial transparency, reduction of information asymmetry, and formation of trust among international investors. The financial-management and technological instruments for implementing financial transformation are systematized, including optimization of capital structure, strategic financial planning, internal control systems, ERP systems, BI analytics, digital financial reporting, and automated financial monitoring. It is proved that the integration of these instruments ensures modernization of the financial architecture of agricultural companies, improvement of financial resource management efficiency, and formation of an adaptive system of strategic financial management. As a result of the study, it has been established that the strategic effect of financial transformation is manifested in the growth of capitalization, investment attractiveness, financial sustainability, and competitiveness of agricultural companies. The proposed approach forms a theoretical basis for the further development of mechanisms for integrating agricultural enterprises into international

capital markets and modernizing their financial systems in accordance with the requirements of the global financial environment.

Keywords: financial transformation; agricultural companies; international capital markets; corporate governance; IFRS; ESG; financial architecture of the enterprise; risk management; ERP systems; institutional mechanisms; financial sustainability; capitalization.