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FORMATION OF THE STRATEGIC POTENTIAL FOR ENSURING THE COMPETITIVENESS OF AGRICULTURAL ENTERPRISES THROUGH DIGITALIZATION, BUDGETING, INNOVATION PROCESS MANAGEMENT, AND SUSTAINABLE DEVELOPMENT PRINCIPLES

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Abstract. *The article examines the formation of the strategic competitiveness potential of agricultural enterprises based on digitalization, budgeting, innovation management, and sustainable development. Their interrelationship and impact on operational efficiency, cost optimization, and market position strengthening are substantiated. Strategic development models and recommendations for their application according to resource capacity and enterprise goals are proposed.*

Keywords: *competitiveness, agricultural enterprises, strategic potential, digitalisation, budgeting, innovation management, sustainable development, strategic management.*

The article investigates the theoretical and practical foundations of forming the strategic potential of agricultural enterprises' competitiveness through digitalization, budgeting, innovation process management, and sustainable development principles. The purpose of the study is to substantiate the conceptual approaches and strategic mechanisms

that enable agricultural enterprises to strengthen their competitive position under conditions of economic transformation and technological changes.

The research proves that modern competitiveness of agricultural enterprises depends not only on production resources but also on the integration of digital, financial, innovation, and managerial capabilities. The study identifies the key components of strategic potential and establishes the interrelationship between digital transformation, budgeting systems, innovation management, and sustainable development. Particular attention is given to budgeting as an effective tool for planning financial resources, supporting innovation initiatives, and ensuring the implementation of digital transformation strategies.

The scientific novelty of the research lies in the development of strategic models for enhancing the competitiveness of agricultural enterprises, including digital leadership, gradual modernization, ecosystem integration, and sustainable digital development models. The proposed approaches consider differences in enterprise size, financial capacity, technological readiness, and strategic priorities. The study emphasizes that digital technologies contribute to operational efficiency improvement, resource optimization, better management decisions, and increased adaptability to environmental changes.

The practical significance of the research is reflected in the analysis of Ukrainian agricultural enterprises experience in implementing digital and innovative solutions. The results demonstrate that investments in digital technologies, innovation management systems, and sustainable development practices contribute to productivity growth, cost reduction, efficient resource utilization, and strengthening of market positions.

The study concludes that the integrated application of digitalization, budgeting, innovation process management, and sustainability principles is an effective mechanism for developing the strategic potential of agricultural enterprises. Such an approach ensures long-term competitiveness, resilience, and sustainable growth in a dynamic economic environment.

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