



AKADEMIA NAUK STOSOWANYCH

**1ST INTERNATIONAL SCIENTIFIC
AND PRACTICAL CONFERENCE**

**“PLANNING AND ENSURING
SUSTAINABLE DEVELOPMENT OF
SOCIO-ECONOMIC SYSTEMS”**



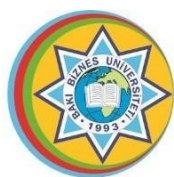
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The collection includes materials from the conference proceedings (thesis) submitted in accordance with the requirements stated for the conference.

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Intended for young people, doctoral students, degree seekers, researchers, lecturers, civil servants, practitioners, and all those interested in issues of sustainable development of socio-economic systems.

ORGANIZATIONAL PRINCIPLES FOR CONFERENCE

The purpose of the conference is to analyze and summarize new theoretical and applied results on planning and ensuring sustainable development of socio-economic systems, identify the scientific and creative potential of participants, create an online platform for professional exchange of opinions and research results.

The relevance of the conference topic is due to the increasing complexity of socio-economic processes, the strengthening of crisis impacts and structural imbalances, which require scientifically sound planning and coordinated management decisions to ensure sustainable development. At the same time, there is an increasing need for practical tools that allow combining economic efficiency with social responsibility and environmental priorities, ensuring the sustainability of socio-economic systems in the long term



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actually taken into account in strategic planning and control systems. This allows users of financial statements to better assess the reliability and completeness of the data presented by the company.

The interconnection between these systems lies in the fact that IFRS initiated an approach to standardizing financial obligations, while the EU, by introducing CSRD and ESRS, effectively extended this logic to a broader range of non-financial aspects, both qualitative and quantitative. Further regulatory developments are largely linked to the activities of the International Sustainability Standards Board (ISSB), which has introduced IFRS S1 and IFRS S2 standards. These standards, based on TCFD approaches [3], focus on disclosing risks and opportunities related to sustainable development that may affect financial performance and access to capital, thereby creating a logical link between financial and non-financial reporting. Unlike the EU, which adheres to the principle of “double materiality,” the ISSB focuses primarily on information that is important to investors, i.e., it adheres to the “single materiality” approach. For users of financial statements, data on non-financial obligations are becoming increasingly important in risk assessment and decision-making. In this context, IFRS requirements provide the basis for financial accountability, while EU regulations (CSRD/ESRS) and ISSB standards encourage more comprehensive and structured disclosure of companies' sustainability responsibilities.

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SUSTAINABLE DEVELOPMENT IN NIGERIA: IMPACTS AND OPPORTUNITIES OF FOREIGN INVESTMENT

The role of international investment is considered crucial in the formation of mechanisms aimed at ensuring long-term and balanced development of modern states. In the context of deepening globalization, the cross-border flow of capital, technological innovations, and specialized knowledge is regarded as a key factor enabling national economies to be integrated into the global market, high-productivity jobs to be created, infrastructure to be modernized, and the overall well-being of the population to be improved. At the same time, sustainable development is understood as encompassing multidimensional social progress, which is seen not only in terms of economic growth but also through the conservation and rational use of natural resources, the promotion of social justice and inclusion, and the support of effective institutional frameworks. In this context, it is particularly important to determine how international investment capital can be transformed into an effective tool for implementing balanced development models, especially in countries where market and institutional structures are underdeveloped.

The impact of international investment activity on economic, social and environmental processes can be traced using the example of Nigeria, one of Africa's largest economies, which has significant natural resources, developed energy potential and a promising domestic market. Foreign direct investment is an important source of financing for the development of industry, energy, infrastructure and the agricultural sector. However, despite significant investment volumes, the country faces a number of problems: instability in the legal environment, corruption, weak institutional control, and uneven distribution of the benefits of economic growth. In the context of global competition for investment, Nigeria seeks to attract foreign direct investment (FDI) as a

means not only for economic growth but also for building a more sustainable and environmentally balanced economy. The influence of international investment activity on economic, social, and environmental processes can be illustrated by the example of Nigeria, one of Africa's largest economies, which is endowed with substantial natural resources, developed energy capacities, and a promising domestic market. Foreign direct investment is regarded as a key source of funding for the advancement of industry, energy, infrastructure, and the agricultural sector. Nevertheless, despite the considerable volumes of investment received, the country is confronted with several challenges, including legal instability, corruption, weak institutional oversight, and unequal distribution of the benefits of economic growth. In the context of global competition for investment, Nigeria aims to attract foreign direct investment (FDI) as a tool not only for fostering economic growth but also for promoting a more sustainable and environmentally balanced economy. When the role of FDI in Nigeria's sustainable development is analyzed, the relationship between economic growth, urbanization, human capital development, and environmental impact should be taken into account. According to Faloye, S. T., Ranjeeth, S., & Ako-Nai, M. S., intensive economic development in the country is accompanied by the expansion of industrial production, urban growth, and increased energy consumption, which results in higher greenhouse gas emissions and exerts additional pressure on the natural environment. However, it has been demonstrated that high-quality foreign investment, focused on innovation, technology transfer, and energy efficiency, can mitigate the negative environmental effects of production [1].

Krauth, P. B., emphasizes that it is crucial for Nigeria that FDI is not confined to raw material sectors, such as the oil and gas industry, but is channeled into areas that generate long-term environmental and social benefits, including "green" energy, processing industries, transport infrastructure, education, and digital technologies. Such investments not only create employment opportunities but also enhance labor skills, contribute to energy efficiency, and foster the development of innovative capacities. Urbanization in Nigeria has a dual impact: while it increases demand for infrastructure, housing, energy, and transportation—thereby exerting pressure on the environment—it also creates opportunities for the concentration of resources and the implementation of effective environmental technologies. Therefore, the influence of FDI on sustainable development largely depends on the quality of investments, particularly whether they support urban modernization, increase energy efficiency, develop environmentally friendly transport, and promote the rational use of resources. Sustainable development is understood as the integration of three components—economic, social, and environmental. Investment can act as a driving force in this process if it is directed not only toward profit generation but also toward improving living standards, developing human potential, and protecting the environment. To achieve this, favorable conditions must be established by the state, including a legislative framework that ensures investor protection while mandating compliance with environmental and social standards. Nigeria has already undertaken steps in this direction, incorporating sustainable development principles into its international investment agreements. This demonstrates an awareness that investment inflows should align with long-term national objectives rather than merely providing short-term economic gains [2].

According to the study by Oludare A.I., Agu M.N., Akusu P.O., Umar A.M., and Omolara O.E., a key strategy is to attract investments in sectors that contribute to the structural transformation of the economy. These sectors include "green" energy, transport development, education, healthcare, and digital infrastructure. Investments in these areas form the foundation for economic diversification, reduce dependence on raw material exports, and generate new employment opportunities. Additionally, they facilitate regional development, improve living conditions, and help reduce social tensions [3]. At the same time, in order to effectively realize the potential of international investment activities, it is necessary to overcome a number of systemic challenges. First of all, it is about increasing the transparency of management processes, strengthening the judicial system, and improving mechanisms for monitoring the use of investments and compliance with environmental standards. It is important that foreign investments do not cause negative impacts on natural resources or the social environment. This requires the implementation

of clear standards of corporate responsibility, assessment of socio-economic impacts of projects, and participation of local communities in decision-making processes.

The study by Furo Ebiere, Orumo Beinmotei Kenoll emphasizes that Nigeria is gradually moving towards a model of investment policy focused on sustainable development. This is manifested in the revision of bilateral agreements, taking into account provisions on social justice, environmental protection, and human capital development. However, to consolidate positive trends, a consistent state policy is needed, consistent with international standards of sustainable investment [4].

Therefore, international investment activity can become a powerful factor in the sustainable development of Nigeria only if the economic interests of investors and the strategic priorities of the state are properly combined. It should contribute not only to GDP growth, but also to the formation of a fair, inclusive, and environmentally safe economy. The effective use of foreign capital requires a strong legal framework, transparent management, and consistency with national sustainable development goals. Nigeria's success in this area can become an example for other countries seeking to integrate into the world economy without losing their own social and environmental stability.

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THE ROLE OF THE CADASTRE OF POPULATED AREAS IN THE TRANSFORMATION OF MODERN LAND RELATIONS

The cadastre of settlements serves as a systematic source of information for state authorities, local self-government bodies, enterprises, institutions, organisations and citizens. Its purpose is to ensure the regulation of land relations, the rational use and protection of land, the determination of land payments and its value as a component of natural resources, the control of land use, and the formation of an economic and environmental basis for business plans and land management projects (Table 1).

Table 1. Tasks and components of the cadastre of populated areas*

<i>Tasks of the cadastre</i>	<i>Components (information blocks)</i>
Regulation of land relations	Registration of ownership and use rights to land plots; lease agreements
Rational use and protection of land	Data on the quantitative and qualitative composition of land; soil bonitation
Determination of land fees and value	Economic and monetary valuation of land resources
Control over land use and protection	Zoning of populated areas; urban planning materials
Formation of economic and environmental foundations for business plans and land management projects	Topographic, geodetic and cartographic work; soil, geobotanical, radiological and forest typological studies
Ensuring data accuracy and timeliness	Use of aerospace imagery and remote sensing methods of the land surface