



**Scientific Center of Innovative  
Researches  
(Tallinn, Estonia)**



**Kryvyi Rih  
National University  
(Kryvyi Rih, Ukraine)**



**International Innovative  
Educational Technologies  
(Kryvyi Rih, Ukraine)**

**3<sup>rd</sup> International Conference on**

**Relationship between public  
administration and business entities  
management**

**November 24, 2023  
Estonia**

### CONFERENCE ORGANIZERS AND SPONSORS:

- [Scientific Center of Innovative Research OÜ \(Estonia\)](#)
- [Kryvyi Rih national university \(Ukraine\)](#)
- [Zaporizhzhia National University \(Ukraine\)](#)
- [Dnipro State Agrarian and Economic University \(Ukraine\)](#)
- [Poltava University of Economics and Trade \(Ukraine\)](#)
- [University of customs and finance Dnipro \(Ukraine\)](#)
- [Ivano-Frankivsk National Technical University of Oil and Gas \(Ukraine\)](#)
- [AMET University \(India\)](#)
- [WSHIU Akademia Nauk Stosowanych \(Poland\)](#)
- [Jadara University \(Jordan\)](#)

### CONFERENCE COMMITTEES

#### Conference Chair

**Iryna Mihus**, Doctor of Science (Economics), Professor, OÜ Scientific Center of Innovative Research, Estonia

#### Organizational committee

[Dr. Iryna Mihus](#), Scientific Center of Innovative Research OÜ, Estonia  
[Dr. Viktoriia Adamovska](#), Kryvyi Rih National University, Ukraine  
[Dr. Viktoriia Khurdej](#), University of customs and finance Dnipro, Ukraine  
[Dr. Tetiana Melikhova](#), Zaporizhzhia National University, Ukraine  
[Dr. Farouq Ahmad Faleh Alazzam](#), Jadara University, Jordan  
[Dr. Grzegorz Konieczny](#), WSHIU Academy Of Applied Sciences, Poland  
[Dr. Iuliia Kostynets](#), Heinrich Heine University of Dusseldorf, Germany  
[Dr. Rafał Dymczyk](#), Adam Mickiewicz University, Poland  
[Dr. Nadiia Reznik](#), National University of Life and Environmental Sciences of Ukraine, Ukraine  
[Dr. Alla Milka](#), Poltava University of Economics and Trade, Ukraine  
[Dr. Ivan Lopushynskyi](#), Ivano-Frankivsk National Technical University of Oil and Gas, Ukraine  
[Dr. Sandeep Kumar Gupta](#), AMET University, India  
1. [Dr. Oleksandr Akimov](#), Shupyk National Healthcare University of Ukraine, Ukraine

#### Program Committee

[Dr. Vira Shepeliuk](#), Kryvyi Rih National University, Ukraine  
[Dr. Paulina Kolisnichenko](#), WSHIU University, Poland  
[Dr. Nataliya Karpenko](#), Poltava University of Economics and Trade, Ukraine  
[Dr. Lyudmila Paraschchenko](#), KROK University, Ukraine  
[Dr. Hisham Shakhatreh](#), Jadara University, Jordan  
[Dr. Liudmila Akimova](#), National University of Water and Environmental Engineering, Ukraine  
[Dr. Volodymyr Panchenko](#), Volodymyr Vynnychenko Central Ukrainian State University, Ukraine  
[Ph.D. Nina Petrukha](#), Kyiv National University of Construction and Architecture, Ukraine  
[Ph.D. Yana Koval](#), State university of trade and economics, Ukraine

## **The Program** **(November 24, 2023)**

- 11:00 AM - **Dr. Iryna Mihus:**  
11:10 AM *Welcoming speech to the conference participants from the founder of the Scientific Center of Innovative Researches OÜ, Estonia*
- 11:10 AM - **Ph.D. Viktoriya Adamovska:**  
11:15 AM *Welcome speech to the participants of the conference from the Head of the department of Accounting, Taxation, Public Government and Administration of the Kryvyi Rih National University, Ukraine*
- 11:15 AM - **Dr. Paulina Kolisnichenko:**  
11:20 AM *Welcome speech to the participants of the conference from the Vice rector on international cooperation, WSHIU University, Poland*
- 11:20 AM - **Dr. Tetiana Melikhova:**  
11:25 AM *Welcome speech to the participants of the conference from the Doctor of Economic Sciences, Professor, Head of the Department of Accounting, Analysis, Taxation and Audit, Engineering Educational and Scientific Institute named after Yu.M. Potebni, Zaporizhzhia National University, Ukraine*
- 11:25 AM - **Dr. Sandeep Kumar Gupta**  
11:30 AM *Welcome speech to the participants of the conference from the Ph.D. (B.H.U.), FDP (IIM, Indore), ADP (Wharton School, USA) QIP (IIT BHU), AMET Business School, AMET University, Chennai, India*
- 11:30 AM - **Renu Sharma**  
11:35 AM *Welcome speech to the participants of the conference from the Ph.D., Professor/Consultant, Footwear Design & Development Institute, India*
- 11:35 AM - **Speaker:**  
11:50 AM *Iryna Ozminska*  
PROSPECTS AND SETBACKS FOR ENGLISH AS A LANGUAGE OF BUSINESS COMMUNICATION IN PUBLIC ADMINISTRATION
- 11:50 AM - **Speaker:**  
12:05 PM *Diana Denysenko*  
IMPROVING THE DIGITALIZATION POLICY OF PUBLIC ADMINISTRATION
- 12:05 PM - **Speaker:**  
12:20 PM *Polina Porosla*  
ACCOUNTING AND TAXATION OF SICK LEAVE: SHORTCOMINGS AND DIRECTIONS FOR IMPROVEMENT OF STATE REGULATION
- 12:20 PM - **Speaker:**  
12:35 PM *Hanna Vyshniak*  
IMPROVING STATE REGULATION OF EMPLOYMENT
- 12:35 PM - **Speaker:**  
12:50 PM *Serhii Pasichnyk*  
CONTROL AS A COMPLEX SYSTEM OF MANAGEMENT SUPPORT FOR INDUSTRIAL ENTERPRISES IN UKRAINE

- 12:50 PM  
01:05 PM  
**Speaker:**  
*Yuliia Titenko*  
FEATURES OF SYNTHETIC AND ANALYTICAL COST ACCOUNTING IN  
KIROVOHRAD DISTRICT CONSUMER SOCIETY
- 01:05 PM  
01:20 PM  
**Speaker:**  
*Anna Grabchuk*  
POPULAR FUTURE DIRECTIONS OF MARKETING IN UKRAINE
- 01:20 PM  
01:35 PM  
**Speaker:**  
*Liyousa Taghikilanidamavandi*  
HARMONY ACROSS GENERATIONS: CRAFTING AN INTEGRATED  
CORPORATE CULTURE FRAMEWORK
- 01:35 PM  
01:50 PM  
**Speaker:**  
*Iryna Pavlovska*  
IMPACT OF THE WAR IN UKRAINE ON GLOBAL AND NATIONAL FOOD  
SECURITY
- 01:50 PM  
02:00 PM  
**Coffee Break**
- 02:00 PM  
04:00 PM  
**Workshop**  
**«Psychology of stress and communication in the business environment»**  
  
Dr. Iryna Burlakova  
*Business coach, Doctor of Science (Psychology), Professor*

## CONTENT

<b>INTRADUCTION</b>	11
<b>SECTION 1. GENERAL PRINCIPLES AND PRACTICE OF PUBLIC ADMINISTRATION</b>	12
<u>INVOLVEMENT OF RELOCATED BUSINESS IN REGIONAL AND LOCAL DECISION-MAKING</u>	
<i>Yuliia Yershova</i>	13
<u>THE PRINCIPLES OF BEHAVIORAL ECONOMICS FOR THE PURPOSE OF BETTER RELATIONS BETWEEN PUBLIC AUTHORITIES AND ECONOMIC ENTITIES</u>	
<i>Iryna Radionova</i>	16
<u>BEHAVIOURAL SCIENCES AND THEIR MAJOR INSIGHTS TO POLICY-MAKING</u>	
<i>Larysa Shchekhovska</i>	18
<u>HUMAN RESOURCES MANAGEMENT MECHANISMS IN THE SPHERE OF THE PUBLIC SERVICE OF UKRAINE</u>	
<i>Ivan Lopushynskyi, Ihor Musilovskyi</i>	21
<u>INTELLECTUAL PERSONALITY PORTRAIT AS AN TOOL FOR ASSESSMENT OF CANDIDATES FOR POSITIONS IN THE CIVIL SERVICE SYSTEM</u>	
<i>Victor Petrenko</i>	24
<u>PROSPECTS AND SETBACKS FOR ENGLISH AS A LANGUAGE OF BUSINESS COMMUNICATION IN PUBLIC ADMINISTRATION</u>	
<i>Iryna Ozminska</i>	26
<u>ACTUALISATION OF THE LEADERSHIP POTENTIAL OF YOUNG PEOPLE IN LOCAL SELF-GOVERNMENT BODIES</u>	
<i>Vasyl Ostapiak, Volodymyr Kushniriuk</i>	29
<u>GENDER LEADERSHIP IN PUBLIC ADMINISTRATION: STEREOTYPES AND BARRIERS FOR WOMEN</u>	
<i>Oksana Romaniuk, Andrii Lipentsev</i>	34
<u>PUBLIC FINANCING OF PROJECT ACTIVITIES OF INDIVIDUAL BUSINESS ENTITIES AS A MEANS OF IMPLEMENTING SOCIALLY RESPONSIBLE BEHAVIOUR PRACTICES</u>	
<i>Anton Soshnykov, Oleksiy Kobets</i>	37
<u>DIASPORA FACTOR IN THE CONTEXT OF MARKETING OF UKRAINE IN THE INTERNATIONAL ARENA</u>	
<i>Yevhenii Maliy, Iryna Mala</i>	40
<u>PROSPECTS FOR THE DEVELOPMENT OF SOCIAL SERVICES IN UKRAINE</u>	
<i>Tetiana Holoborodko, Victoria Doroshenko</i>	43
<u>IMPROVING STATE REGULATION OF EMPLOYMENT</u>	
<i>Mykola Ishchenko, Hanna Vyshniak</i>	46
<u>THE ROLE OF LOCAL SELF-GOVERNMENT AUTHORITIES IN THE DEVELOPMENT OF A DIGITAL SOCIETY</u>	
<i>Tetiana Holoborodko</i>	48
<u>GLOBAL EXPERIENCE IN DEVELOPING COMMUNICATION STRATEGIES IN THE SPHERE OF PUBLIC RELATIONS IN PUBLIC ADMINISTRATION</u>	
<i>Svitlana Arkhylenko, Olena Cheropkina</i>	51

TYPES AND FORMS OF DECENTRALIZATION OF POWER

*Denys Yelovskyi, Svitlana Arkhylenko* 53

PSYCHOLOGICAL COMPONENTS OF MANAGEMENT ACTIVITY

*Susanna Asatrian, Natalia Guba* 56

ASSESSMENT OF PROFESSIONAL PERFORMANCE AND MOTIVATION OF CIVIL SERVANTS IN UKRAINE: THE EUROPEAN INTEGRATION DIMENSION (BASED ON THE EXPERIENCE OF POLAND)

*Oleksandr Shevchenko, Oleksiy Testoyedov* 57

SPECIFIC FEATURES OF GOVERNMENT REGULATION OF UKRAINE'S AGRICULTURE SECTOR WITHIN MARTIAL LAW

*Igor Konovalchuk, Victor Kovalov* 59

INTERNATIONAL FACTORS THAT INFLUENCE SEPARATION OF POWERS BETWEEN LOCAL AND STATE GOVERNMENT IN UKRAINE

*Yuriy Shelest* 61

**SECTION 2. INDICATORS OF ACTIVITY OF PUBLIC AND PRIVATE ENTERPRISES: MANAGEMENT, ACCOUNTING, TAXATION, AUDIT, ECONOMICS AND FINANCE** 62

CONTROL AS A COMPLEX SYSTEM OF MANAGEMENT SUPPORT FOR INDUSTRIAL ENTERPRISES IN UKRAINE

*Serhii Pasichnyk, Tetiana Melikhova* 63

FUNDAMENTAL PRINCIPLES OF PLANNING AND MANAGEMENT OF ORGANIZATIONS' ACTIVITIES

*Oksana Kyrychenko* 65

ANTI-CRISIS MANAGEMENT OF THE ACTIVITIES OF COMMERCIAL BANKS

*Olha Pylypenko* 66

A CLUSTER APPROACH TO THE FORMATION OF INTEGRATED FOOD SYSTEMS

*Ihor Rummyk* 68

CONCEPTUAL BASIS OF ENSURING THE DEVELOPMENT OF PORT INFRASTRUCTURE

*Tetiana Voichenko* 70

PERSONNEL SATISFACTION INDEX AND ITS ROLE IN CREATING AN INNOVATIVE COMPETITIVE BUSINESS ENVIRONMENT

*Alyona Shakhno, Kostyantyn Klymenko* 71

TAXATION OF SMALL BUSINESS: FOREIGN EXPERIENCE OF INTERACTION BETWEEN BUSINESS AND COMMUNITY

*Vira Shepeliuk* 74

PERSONNEL WELL-BEING AS A COMPONENT OF THE SOCIAL POLICY OF THE COMPANY

*Kyrylo Zlobin* 77

THE MECHANISM OF MANAGING THE COMPETITIVENESS OF THE ENTERPRISE

*Iryna Mala* 79

ON THE ISSUE OF CONFLICT MANAGEMENT IN IT ORGANIZATIONS: A SOCIAL-PSYCHOLOGICAL PERSPECTIVE

*Oleksandr Rot-Serov, Natalya Guba* 82

INSTITUTE OF CORRESPONDENCE CONSIDERATION OF A CIVIL CASE AS A GUARANTEE IN A CIVIL PROCESS

*Marian Yunatskyi, Anastasya Chuyko* 84

<u>COMPARISON OF TRADITIONAL AND NEOBANK BUSINESS MODELS</u>	87
<i>Larisa Varava, Rita Korolenko, Oleksandr Markin</i>	
<u>ENSURING THE FINANCIAL CAPACITY OF TERRITORIAL COMMUNITIES IN UKRAINE.</u>	89
<i>Olga Roeva</i>	
<u>THE PARTNERSHIP INTERACTION BETWEEN BUSINESS AND GOVERNMENT REPRESENTATIVES: THE UKRAINIAN CONTEXT</u>	92
<i>Vira Dabizha</i>	
<u>IMPROVING THE MECHANISMS OF STATE REGULATION IN THE FIELD OF ENTREPRENEURSHIP</u>	93
<i>Mykola Ishchenko, Valentyn Vynohradov</i>	
<u>THEORETICAL ASPECTS OF DETERMINING ENVIRONMENTAL SECURITY OF THE ENTERPRISE</u>	95
<i>Alla Milka, Olena Artyukh-Pasyuta</i>	
<u>THE BASIC FUNDAMENTALS OF THE DEFINITION OF "STARTUP" AND THE MAIN DIRECTIONS OF THE DEVELOPMENT OF STARTUPS IN UKRAINE</u>	97
<i>Viktoriiia Adamovska, Alina Borysenko</i>	
<u>ACCOUNTING AND TAXATION OF SICK LEAVE: SHORTCOMINGS AND DIRECTIONS FOR IMPROVEMENT OF STATE REGULATION</u>	99
<i>Viktoriiia Adamovska, Polina Porosla</i>	
<u>TRANSDISCIPLINARY PARADIGM FOR MASTER'S DEGREE PROGRAMS IN CONTINUOUS EDUCATION SYSTEM</u>	101
<i>Lyudmila Sydorchuk</i>	
<u>ECONOMICAL ESSENCE OF INNOVATION DEVELOPMENT</u>	103
<i>Iryna Panasniuk</i>	
<u>MODERN CONCEPTS IN MANAGEMENT</u>	105
<i>Maryna Halkevych</i>	
<u>ANALYSIS OF FRANCHISING IN UKRAINE AS A SPECIAL FORM OF BUSINESS ORGANIZATION</u>	106
<i>Liana Skibitska</i>	
<u>POPULAR FUTURE DIRECTIONS OF MARKETING IN UKRAINE</u>	108
<i>Viktoriiia Khurdei, Anna Grabchuk</i>	
<u>COMPETENCE IS A COMPREHENSIVE INDICATOR FOR ASSESSING THE PERSONAL QUALITIES OF AN EMPLOYEE</u>	110
<i>Vyacheslav Korolenko, Alyona Shakhno</i>	
<u>THE RELATIONSHIP OF PERSONNEL RELIABILITY AND PERSONNEL SECURITY OF ENTERPRISES UNDER THE CONDITIONS OF THE STATE OF MARTIAL</u>	112
<i>Oleksiy Sheviakov, Oleksiy Cherednichenko, Halyna Okhromii, Valeria Pashkova</i>	
<u>PROSPECTS FOR THE DEVELOPMENT OF THE DIGITAL ECONOMY IN UKRAINE</u>	115
<i>Oleksandr Trehub</i>	
<u>THE ROLE OF SOCIAL-PSYCHOLOGICAL MANAGEMENT METHODS IN THE TOURISM INDUSTRY</u>	116
<i>Iryna Burlakova, Tetiana Kondes</i>	
<u>THE SYSTEM OF STATE MANAGEMENT OF ECONOMIC SECURITY IN THE TRANSFORMATION OF BUSINESS IN MODERN REQUIREMENTS</u>	118
<i>Yana Koval</i>	
<u>ECONOMIC SECURITY OF THE STATE: INVESTMENT MANAGEMENT TAKING INTO ACCOUNT THE IMPORTANCE OF THE DEVELOPMENT OF THE RENTAL HOUSING MARKET</u>	

<i>Mykola Denysenko, Svitlana Breus, Yehor Prytula</i>	120
<u>IMPACT OF CORPORATE CULTURE ON SUSTAINABLE DEVELOPMENT OF ENTERPRISES</u>	
<i>Paulina Kolisnichenko, Grzegorz Koneczny, Magdalena Górska, Tomasz Górski</i>	123
<u>FEATURES OF SYNTHETIC AND ANALYTICAL COST ACCOUNTING IN KIROVOHRAD DISTRICT CONSUMER SOCIETY</u>	
<i>Yuliia Titenko, Nataliia Pedchenko</i>	126
<u>CURRENT TRENDS OF CYBER SECURITY POLICY</u>	
<i>Valerii Kotliarov</i>	128
<u>ANALYSIS OF THE LOGISTICS COMPONENT OF THE ECONOMIC SECURITY SYSTEM OF ENTERPRISES</u>	
<i>Nadiia Reznik</i>	131
<u>E-COMMERCE MARKET DURING THE WAR</u>	
<i>Julia Havryliuk</i>	135
<u>CHANGE MANAGEMENT AS AN ASPECT OF THE CORPORATE DEVELOPMENT OF THE ENTERPRISE IN CONDITIONS OF UNCERTAINTY</u>	
<i>Yaroslav Kokhaniuk</i>	137
<u>PROJECT MANAGEMENT IN LOCAL COUNCILS: WAYS TO INCREASE THE EFFECTIVENESS OF COMMUNITY MANAGEMENT</u>	
<i>Yuriy Vlasenko</i>	139
<u>THE ROLE OF THE HEAD OF A HEALTH CARE FACILITY IN A COMMUNAL NON-PROFIT ENTERPRISE</u>	
<i>Daria Vovk, Ievgeniia Mishchuk</i>	140
<u>HARMONY ACROSS GENERATIONS: CRAFTING AN INTEGRATED CORPORATE CULTURE FRAMEWORK</u>	
<i>Iryna Petrova, Liyousa Taghikilandamavandi</i>	143
<u>MOTIVATION AND EVALUATION OF STAFF IN THE PRACTICE OF ADMINISTRATIVE MANAGEMENT</u>	
<i>Dmytro Melnychuk, Serhii Nikolaienko, Iryna Voinalovych</i>	146
<u>THE MAIN CONTENT OF ECONOMIC SECURITY OF THE ENTERPRISE</u>	
<i>Alona Zahorodnia</i>	148
<u>AGRARIAN POLICY IN WARTIME CONDITIONS</u>	
<i>Nina Petrukha, Sergii Petrukha</i>	150
<b>SECTION 3. PROBLEMS AND PERSPECTIVES OF PUBLIC ADMINISTRATION REFORM: LEGAL ASPECTS</b>	153
<u>LEGAL SECURITY OF THE ECOLOGICAL FUNCTION OF THE ECOLOGICAL TAX IN UKRAINE</u>	
<i>Vitalii Oliukha</i>	154
<u>DECENTRALISATION: DEVELOPMENT OF THE INSTITUTE OF STAROSTAS IN UKRAINE</u>	
<i>Mariia Baran, Nataliia Struk</i>	156
<u>ASPECTS OF MANAGING THE RESTORATION OF UKRAINE'S EDUCATION SYSTEM IN THE POSTWAR PERIOD</u>	
<i>Bogdan Saliy, Iryna Mihus</i>	160
<u>FORENSIC AS A BUSINESS PARTNER INTEGRITY SCREENING</u>	
<i>Vira Shepeliuk, Viktoriia Repenko</i>	162



<u>UNCONCLUDED CONTRACTS IN UKRAINIAN CIVIL LAW: A CRITICAL ANALYSIS AND LEGAL IMPLICATIONS</u>	
<i>Marian Yunatskyi, Kateryna Yeskova</i>	165
<u>BUSINESS AND HUMAN RIGHTS CONCEPT AS A ROADMAP FOR INTERNATIONAL INVESTMENT</u>	
<i>Oleksandr Bai</i>	168
<u>DECARBONIZATION OF COAL MINING: IN SEARCH OF PROSPECTIVE DIRECTIONS OF LEGAL REGULATION OF IMPLEMENTATION</u>	
<i>Oleksandr Illarionov</i>	169
<u>IMPACT OF THE WAR IN UKRAINE ON GLOBAL AND NATIONAL FOOD SECURITY</u>	
<i>Iryna Pavlovska</i>	171
<u>THE STATE AND PROSPECTS OF UKRAINIAN CIVIL SOCIETY AS A PUBLIC POLICY ACTOR UNDER MARTIAL LAW</u>	
<i>Kateryna Salohub, Svitlana Arkhyenko</i>	173
<u>TRANSFORMATIVE DIGITAL SOLUTIONS FOR HEALTHCARE</u>	
<i>Tetiana Holoborodko, Maksym Budiuka</i>	176
<u>USING USAID'S OCA METHODOLOGY IN INSTITUTIONAL AUDIT OF PUBLIC AUTHORITIES IN UKRAINE</u>	
<i>Oleh Serniak</i>	179
<u>PECULIARITIES OF COMMUNICATIONS WITH THE PUBLIC DURING THE RUSSIAN-UKRAINIAN WAR: DISINFORMATION AND FAKES</u>	
<i>Svitlana Arkhyenko, Artem Kisel</i>	180
<u>IMPROVING THE MECHANISM OF PROVIDING ADMINISTRATIVE SERVICES IN THE CONDITIONS OF DIGITAL TRANSFORMATION OF PUBLIC ADMINISTRATION</u>	
<i>Viktoriiia Adamovska, Sergiy Ionak</i>	183
<u>IMPROVING THE DIGITALIZATION POLICY OF PUBLIC ADMINISTRATION</u>	
<i>Viktoriiia Adamovska, Diana Denysenko</i>	185
<u>MODERN APPROACHES TO THE ORGANIZATION OF STAFF RECRUITMENT</u>	
<i>Tetiana Sivashenko</i>	187
<u>ANALYSIS OF LEGISLATIVE RESTRICTIONS REGARDING COMMUNICATIONS OF LOCAL GOVERNMENT BODIES WITH THE PUBLIC DURING MARITAL STATE</u>	
<i>Svitlana Arkhyenko</i>	189
<u>STATE POLICY OF SUPPORTING WAR VETERANS IN THE ACTIVE PHASE OF COMBATS IN UKRAINE</u>	
<i>Marta Karpa, Oleksandr Akimov</i>	191
<u>SOME ASPECTS OF STRENGTHENING THE UKRAINIAN STRATEGIC AND LEGISLATIVE FRAMEWORK ON RENEWABLES, CONSIDERING THE RESPECTIVE UPDATES IN THE EU POLICIES</u>	
<i>Vadym Roshkanyuk, Anastasiia Tokunova, Dmytro Chavostin</i>	193
<u>BLOCKCHAIN AS A TOOL FOR OPTIMIZING KYC AND AML</u>	
<i>Tetiana Hudima, Vladyslav Kamyshanskyi</i>	197
<u>ORGANIZATION OF THE FIGHT AGAINST CORRUPTION IN UKRAINE: ECONOMIC AND LEGAL ASPECTS</u>	
<i>Zinaida Zhyvko, Iryna Mihus, Farouq Ahmad Faleh Alazzam, Tetiana Holovach, Hisham Shakhatreh</i>	200
<u>SOCIAL INFRASTRUCTURE IN THE SYSTEM OF SOCIAL DEVELOPMENT</u>	
<i>Valerii Bondarenko</i>	203

EDUCATION IN THE SYSTEM OF PRODUCTIVE FORCES OF SOCIETY

*Volodymyr Zahorskyi, Evgenii Borshchuk, Olha Vanivska* 206

PRIORITY OF DIGITALIZATION IN THE ORGANIZATION OF THE BUDGET PROCESS IN UKRAINE

*Natalya Metelenko, Viktoriia Ogloblina* 208

CURRENT ISSUES OF PROJECT MANAGEMENT IN PUBLIC ADMINISTRATION

*Yuriy Vlasenko, Dariia Naiko* 211

DRAFT STATE BUDGET 2024: WHAT IT WILL BE FOR COMMUNITIES

*Viktoriia Adamovska, Krystyna Gutorova* 213

FROM STRATEGY TO ACTION: MILITARY MOBILIZATION IN MODERN CONDITIONS

*Karina Samarska* 215

INTERNATIONAL POLICY OF UKRAINE DURING THE WAR

*Diana Zydyk* 216

## INTRADUCTION

*Every country is constantly concerned about both public administration and the interaction between public authorities and various economic entities.*

*The 3<sup>rd</sup> International Conference aimed to discuss key issues of the relationship between public administration and business entities management.*

*Scientists from different countries took part in our conference and discussed topical issues of General principles and practice of public administration.*

*Particular attention was paid to indicators of activity of public and private enterprises, such as: management, accounting, taxation, audit, economics and finance.*

*No less important for the further development of public administration is the establishment of the main problems and perspectives of reform.*

*I sincerely thank all the scientists for the submitted materials and I hope our International Conference on Relationship between public administration and business entities management (RPABM) will continue be an annual venue for discussing about public administration and business entities management.*

*As Chair of the 3<sup>rd</sup> International Conference on Relationship between public administration and business entities management (RPABM) it is my great pleasure and honor to welcome you all to the second edition of our conference!*

*Iryna Mihus,  
Doctor of Science (Economics), Professor,  
OÜ Scientific Center of Innovative Research, Estonia  
RPABM Chair*

## FEATURES OF SYNTHETIC AND ANALYTICAL COST ACCOUNTING IN KIROVOHRAD DISTRICT CONSUMER SOCIETY

**Yuliia Titenko<sup>1</sup>, Nataliia Pedchenko<sup>2</sup>**

<sup>1</sup>*Student, specialty “Accounting and taxation”, educational program “Accounting and audit”, Poltava University of Economics and Trade, Poltava, Ukraine, e-mail: yuliyatitenko@gmail.com*

<sup>2</sup>*Doctor in Economics, Professor of the Department of Accounting and Audit, Poltava University of Economics and Trade, Poltava, Ukraine, e-mail: [pedchenko\\_ns@ukr.net](mailto:pedchenko_ns@ukr.net), ORCID: <https://orcid.org/0000-0001-5093-2453>*

**Abstract.** In recent years, many domestic scholars have been studying the features of synthetic and analytical accounting of enterprise costs. A significant contribution to solving this problem was made by such scientists-economists as M. T. Bilukha, F. F. Butynets, Y. A. Veriga, S. F. Holov, O. M. Gubachova, O. V. Karpenko, P. O. Kutsyk, E. V. Mnykh, N. M. Tkachenko, V. V. Sopko, and others.

While agreeing with the significance of the scientific developments of these scholars, we nevertheless emphasize that the issues of the current state of accounting financial accounting of enterprise costs require systematic updating of scientific achievements and are of particular importance and relevance.

It is impossible to interpret the features of cost accounting for enterprise expenses without disclosing the essence of the concept of “costs”. The main criterion for its definition

is the legislative and regulatory support of accounting, namely, the National Accounting Regulations (Standards) (NAR(S)).

According to NAR(S) 1 “General Requirements for Financial Reporting”: “Costs are a decrease in economic benefits in the form of a decrease in assets or an increase in liabilities, which leads to a decrease in equity (except for a decrease in equity due to its withdrawal or distribution by owners)”. A similar interpretation of costs is specified in NAR(S) 16 “Costs” with the clarification that they must be reliably and correctly estimated.

The initial stage of cost accounting is the preparation of primary accounting documents that serve as the basis for further recording of costs and their correct accounting. In Kirovohrad DCS these include:

- for depreciation – “Calculation of depreciation of fixed assets”;
- for low-value and rapidly wearing items –

“Act on write-off of low-value and rapidly wearing items”;

- for inventories – “Contract”, “Invoice”, “Tax invoice”;

- for cash – “Cash voucher”, bank statement;

- for business trip costs – “Report on the use of funds issued for a business trip or under a report”;

- for salaries and wages – “Time sheet” and “Payroll” based on it.

The monthly write-off of costs is formalized by a calculation (certificate) prepared by the company's accountant.

The data from the analytical accounting registers by cost items are transferred to the order journals in Kirovohrad DCS, from where, at the end of the month, the summary information is transferred to the general ledger, where the debit and credit turnover of each expense account is calculated.

According to the above-mentioned regulatory documents and the Chart of accounts for accounting of assets, capital, liabilities and business transactions of enterprises and organizations, Kirovohrad District Consumer Society (DCS) uses the 9th class of accounts “Operating costs” to account for costs. In accordance with NAR(S) 16, costs related to operating activities that are not included in the cost of goods sold (goods, works, services) are divided into administrative costs, sales costs, and other operating costs.

Administrative costs accounted for in account 92 include general business costs related to the management and maintenance of the enterprise. This account shall be debited with the amounts of recognized administrative costs in correspondence with credits to the following main accounts: 13 “Depreciation (amortization) of non-current assets”; 20

“Production inventories”; 28 “Goods”; 30 “Cash”; 31 “Bank accounts”; 33 “Other funds”; 37 “Settlements with other debtors”; 39 “Deferred costs”; 63 “Settlements with suppliers and contractors”; 64 “Settlements for taxes and payments”; 65 “Settlements for insurance”; 66 “Settlements for employee benefits”; 68 “Settlements for other transactions”.

Account 93 “Selling costs” is used to account for costs associated with the marketing (realization, sale) of products, goods, works and services. This account is debited with amounts from the credits of accounts similar to account 92.

Account 94 “Other operating costs” accounts for the costs of operating activities of the enterprise, except for the costs already reflected in accounts 90 “Cost of sales”, 91 “General production costs”, 92 “Administrative costs” and 93 “Selling costs”. The debit of account 94 indicates the correspondence on the credits of the accounts: 10 “Fixed assets”, 11 “Other non-current tangible assets”, 12 “Intangible assets” and similar expense accounts.

Accounts 92, 93 and 94 are credited with a debit to account 79 “Financial results”, meaning that the accrued costs are written off against financial results at the end of the month.

Account 95 “Financial costs” is intended to record interest costs and other costs of the company related to borrowings. On the debit side, account 95 corresponds to the credits of accounts like 92, 93, and 94. And on the credit

side, account 95 corresponds to debit account 79 “Financial results”.

The Kirovohrad DCS uses an automated accounting form. Its main tasks are to ensure: accounting of costs for individual items and for the enterprise as a whole; reflection of costs for the relevant reporting periods; systematization of data for their reflection in synthetic accounting registers, declarations and financial statements, namely in the Statement of financial results (Statement of comprehensive income).

Analytical accounting maintained at the enterprise is of great controlling importance for the correct accounting, operational management of its work and control over economic activities.

To ensure the profitable operation of Kirovohrad DCS, it is advisable for the manager to introduce an internal audit service into the company's structure, the purpose of which is to control the economic use of material, financial and labor resources, the correctness of accounting and financial reporting, primarily in relation to costs.

Of course, the availability of this service will not solve all the problems of the enterprise, but it will undoubtedly minimize miscalculations and errors in keeping records of the enterprise's costs.

To effectively improve cost management, it is necessary to search for and identify cost saving reserves, standardize them, plan and analyze them by individual types, and help reduce costs to improve the efficiency of the company's financial and economic activities.

**Keywords:** cost accounting; enterprise; cost; accounting; controlling.

*Copyright © 2023, OÜ Scientific Center of Innovative Research*

*The layout of the book is made by: OÜ Scientific Center of Innovative Research, Ida-Viru maakond, Lüganuse vald, Püssi linn, Viru tn 8-33, 43221, Estonia*

*Publication on the website: November 24, 2023*

*Distributed worldwide by OÜ Scientific Center of Innovative Research - [office@scnchub.com](mailto:office@scnchub.com)*

*Full text available online at <https://scnchub.com/>*

*Cover designed by: Oleksandr Mihus.*

*doi:10.36690/RPABM-2023*

The papers published in this book compose the Book of abstracts of 3<sup>rd</sup> International Conference on Relationship between public administration and business entities management (RPABM) (November 24, 2023). Papers were selected by the Conference Committees to be presented in oral or on-line format and were subject to review by the editors and program committee. They are exclusive responsibility of the authors and are published herein as submitted, in interest of timely dissemination.

**Please use the following format to cite material from this book:**

Author(s). (2023, November 24). Title of Paper. In Ed. of I. Mihus (Eds.) *Book of abstracts 3<sup>rd</sup> International Conference on Relationship between public administration and business entities management (RPABM)*. OÜ Scientific Center of Innovative Research, Estonia. *doi: 10.36690/RPABM-2023*

The authors of this book, the academics of higher education institutions and businessmen, the organizers and sponsors of the RPABM, none of them, accept any responsibility for any use of the information contained in this book. All rights reserved. Permission to use is provided if appropriate reference to this source is made, the use is for educational purposes and no fees or other income is charged.