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CONTENT

Section: Accounting and Taxation

Скоробогата Л., Глібко І., Крупа М.

ІДЕНТИФІКАЦІЯ ФІНАНСОВИХ РИЗИКІВ В СИСТЕМІ
ОБЛІКОВОГО АДМІНІСТРУВАННЯ ФІНАНСОВОГО
БЮДЖЕТУВАННЯ..... 19

Цюцяк А., Цюцяк І.

ПРОФЕСІЙНІ КОМПЕТЕНТНОСТІ ФАХІВЦІВ З ОБЛІКУ ТА
КОНТРОЛЮ В УМОВАХ ЦИФРОВОЇ ТРАНСФОРМАЦІЇ..... 22

Nematova S., Ahmadova P.

CHARACTERISTICS OF AZERBAIJANI FAIRY TALES SUMMARY.. 24

Павлов Д.О., Новіченко Л.С.

АУДИТ ВИРОБНИЧИХ ЗАПАСІВ ПІДПРИЄМСТВА: АКТУАЛЬНІ
ПИТАННЯ ТА ЕТАПИ ПРОВЕДЕННЯ..... 26

Section: Pedagogical Sciences

Sharifov G.M.

METHODOLOGICAL APPROACHES TO DEVELOPING STUDENTS’
SCIENTIFIC THINKING IN PHYSICS EDUCATION..... 29

Sharifov G.M.

THE IMPACT OF DIGITAL SIMULATIONS (PHET, ETC.) ON
PHYSICS TEACHERS’ INSTRUCTIONAL STRATEGIES..... 34

Musayeva G.

SCIENTIFIC COGNITION AND PHYSICS EDUCATION:
CONCEPTUAL APPROACHES OF AZERBAIJANI PHILOSOPHERS... 40

Jalilova S. Kh.

THE ROLE OF VIRTUAL LABORATORIES IN ENHANCING
PHYSICS EDUCATION: A DIDACTIC PERSPECTIVE..... 45

Aslanova N.

EAST–WEST LITERARY INTERSECTIONS IN GLOBAL
LITERATURE: MODERN NARRATIVES, CULTURAL DIALOGUES,
AND COMPARATIVE INSIGHTS..... 51

Стеценко А., Прохазка Г.А.
«АНЕКСІЯ ЯК ПОРУШЕННЯ ОСНОВОПОЛОЖНИХ ПРИНЦИПІВ
МІЖНАРОДНОГО ПРАВА: СУЧАСНІ ВИКЛИКИ ТА ЮРИДИЧНІ
НАСЛІДКИ»..... 257

Zahrebelna D.
FEATURES OF THE APPLICATION OF SELF-DEFENCE AS A
FORM OF INVESTMENT PROTECTION DURING ARMED
CONFLICTS..... 260

Марченко О.Д., Лунеса О.А.
АКТУАЛЬНІ ПРОБЛЕМИ ЗАСТОСУВАННЯ ІНСТИТУТУ
ПРИЙНЯТТЯ СПАДЩИНИ У СУДОВІЙ ПРАКТИЦІ..... 265

Section: Logistics and Transport

Колотвін Р.
ІНТЕГРАЦІЯ ЛОГІСТИЧНОЇ СИСТЕМИ УКРАЇНИ В
ЛОГІСТИЧНУ СИСТЕМУ ЄВРОПЕЙСЬКОГО СОЮЗУ. СТАН НА
КІНЕЦЬ 2025 РОКУ 268

Section: Management, Public Administration and Administration

Боняр С., Кравченко В.
УПРАВЛІННЯ РИЗИКАМИ ТА СТРАТЕГІЧНІ ВИКЛИКИ
РОЗВИТКУ АТ «УКРЗАЛІЗНИЦЯ» В УМОВАХ ВОЄННОГО ТА
ПОВОЄННОГО ПЕРІОДУ 272

Зінченко Н.
РОЗВИТОК УПРАВЛІНСЬКИХ КОМПЕТЕНТНОСТЕЙ
МЕНЕДЖЕРА У СФЕРІ СТРАТЕГІЧНОГО УПРАВЛІННЯ..... 274

Кіуакх Р., Колот О.
ORGANIZATION OF ENTERPRISE OPERATIONAL RISK
MANAGEMENT UNDER UNCERTAINTY 279

Халахур Ю.Л.
УПРАВЛІННЯ АСОРТИМЕНТОМ ПРОДУКЦІЇ У ПРОЦЕСІ
ВИРОБНИЧО-ЗБУТОВОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА..... 282

Поворознік М.С.
ОСОБЛИВОСТІ ФОРМУВАННЯ ЦИФРОВИХ КОМПЕТЕНЦІЙ
ДЕРЖАВНИХ СЛУЖБОВЦІВ В УМОВАХ ВОЄННОГО СТАНУ..... 285

Ворошилова Г., Пташнік Д.
СУЧАСНІ ТЕНДЕНЦІЇ ТА ІННОВАЦІЙНІ ПІДХОДИ ДО
МАРКЕТИНГОВОЇ ПОЛІТИКИ В ГОТЕЛЬНОМУ БІЗНЕСІ..... 289

Vlasiuk Ye.
POSSIBILITIES OF FORMING AN INNOVATIVE
ORGANIZATIONAL AND ECONOMIC MANAGEMENT
MECHANISM AT THE ENTERPRISE..... 293

Vlasenko V., Dovbnya V.
DIRECTIONS FOR FORMING AN ANTI-CRISIS FINANCIAL
MANAGEMENT SYSTEM AT A LOGISTICS ENTERPRISE UNDER
CONDITIONS OF ECONOMIC RECOVERY..... 295

Васильчак С.В., Жидяк О.Р., Качура К.О.
ОЦІНКА УПРАВЛІННЯ БІЗНЕС-ПРОЦЕСАМИ ПІДПРИЄМСТВА... 298

Section: Marketing and Advertising

Верезомська І., Сидоренко Р.
ПРОГРАМИ ЛОЯЛЬНОСТІ, МОБІЛЬНІ ДОДАТКИ ТА ІНШІ
ІННОВАЦІЙНІ ІНСТРУМЕНТИ ВЗАЄМОДІЇ З ГОСТЯМИ..... 303

Сапельнікова Н., Пригунов М.
МАРКЕТИНГОВА СТРАТЕГІЯ ЯК ЗАСІБ ПІДВИЩЕННЯ
КОНКУРЕНТОСПРОМОЖНОСТІ ГОТЕЛЬНОГО ПІДПРИЄМСТВА 305

Herashchenko I., Sliptsova V.
CREATION AND USE OF SOCIAL NETWORKS: ADVANTAGES
AND DISADVANTAGES, SOCIAL IMPACT..... 308

Section: Medicine

Бондаренко С., Татарко С., Дубина С., Пахомова А.
АНАТОМІЧНІ ВАРІАНТИ АРТЕРІАЛЬНОГО
КРОВОПОСТАЧАННЯ ШЛУНКА ТА ЇХ ПРАКТИЧНЕ ЗНАЧЕННЯ 320

Сухонос Р., Скрипник В., Ушакова М., Галича М.
ВАРІАНТИ АНАТОМІЧНИХ ВІДМІННОСТЕЙ ФОРМ ТОВСТОЇ
КИШКИ В ЗАЛЕЖНОСТІ ВІД РІЗНИХ ФАКТОРІВ..... 324

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DIRECTIONS FOR FORMING AN ANTI-CRISIS FINANCIAL MANAGEMENT SYSTEM AT A LOGISTICS ENTERPRISE UNDER CONDITIONS OF ECONOMIC RECOVERY

Vlasenko Valentyn

Candidate of Economic Sciences (Ph.D. in Economics), Associate Professor

Dovbnya Vladyslav

Master's student

Department of Management

Poltava University of Economics and Trade, Ukraine

The realities of our country's functioning under wartime conditions and contemporary business practices confirm that key issues of anti-crisis management during an escalating financial crisis at a logistics enterprise are addressed by management fragmentarily. In most cases, the response is merely a statement of the disruption of financial equilibrium and the stability of economic activity. At the same time, the development of an effective anti-crisis financial management system and efficient mechanisms for the anti-crisis management of a logistics enterprise in an unstable economic environment remains a relevant scientific task.

The purpose of the study is to substantiate promising directions for forming an effective anti-crisis financial management system at a logistics enterprise under conditions of the national economy's recovery.

The enterprise's anti-crisis financial management system is a subsystem of the overall management system, represented by relevant subjects and objects of management [2, p. 46].

The subjects of anti-crisis financial management include the enterprise's senior management (shareholders, owners, or founders), a dedicated anti-crisis manager (insolvency practitioner, chief asset manager, reorganization manager), and the executive-administrative body (board, general directorate, chairmen of the board, general directors, and their deputies).

The main objects of anti-crisis financial management are the crisis phenomena that led to the emergence of a crisis situation and its escalation into a profound state of financial crisis at an individual enterprise [1, p. 58].

The anti-crisis financial management system at a logistics enterprise should be an integral part of the general management system and a structural element of the financial management system.

In the authors' opinion, the main directions for forming an effective system of anti-crisis financial management at a logistics enterprise under transformational shifts should be:

1) ensuring an adequate level of financial and analytical work, financial stability, and the economic independence of the logistics enterprise;

- 2) ensuring technological independence and achieving high competitiveness of the logistics enterprise's technical potential;
- 3) achieving high efficiency of the management system, a rational organizational structure for the logistics enterprise as a whole, and the financial subsystem in particular;
- 4) achieving a high level of personnel qualification and intellectual potential to ensure the proper efficiency of organizational innovations;
- 5) ensuring high-quality legal protection for all aspects of the logistics enterprise's financial and economic activities;
- 6) minimizing the destructive impact of the logistics enterprise's production, commercial, financial, and economic activities on the environment;
- 7) ensuring the protection of information data and trade secrets, and achieving the necessary level of information support for all structural units of the logistics enterprise;
- 8) ensuring the proper organization of the security system for personnel, equity, and property, as well as the commercial interests of the logistics enterprise.

At the same time, we recommend revising the organizational framework of the anti-crisis financial management system by implementing anti-crisis measures at the level of the financial subsystem. At the level of the logistics enterprise's senior management, it is recommended to consider three decision-making options during the implementation of the anti-crisis financial management system:

1. Directing specialists from the Financial Subsystem (accountants or economists) to pursue a second higher education degree in «Financial Management».
2. Sending an Accountant or Economist to two- or three-month training sessions under the programs «Anti-Crisis Management under Financial Crisis Conditions» or «Anti-Crisis Financial Management of an Enterprise».
3. Appointing a new staff member – a Financial Analyst of Logistics Flows – who will help redistribute functions among the financial subsystem's employees, allowing them to return to their direct job duties. In the future, this employee will assist the financial director (chief accountant) of the logistics enterprise in implementing the programmatic provisions of the anti-crisis financial management policy.

In the context of an escalating financial crisis within the functional departments of a logistics enterprise, it is necessary to develop anti-crisis development programs.

The anti-crisis development program of a logistics enterprise serves as the primary financial document that senior management and financial subsystem specialists can utilize upon the emergence and escalation of a financial crisis. This program will act as a key roadmap for implementing subsequent anti-crisis measures aimed at economic recovery.

The work of researcher V. A. Vlasenko [3, p. 41] recommends a variant of an enterprise's anti-crisis development program. Based on the proposed structure, the authors suggest, as a component of the logistics enterprise's anti-crisis financial development program, a financial development plan based on key indicators (Table 1).

Table 1 – Recommended author's version of the financial development plan for a logistics enterprise based on key indicators

List of Objectives	Indicator Name	Planned Level	Standard (Target) Level
Reduce the share of illiquid assets	Ratio of illiquid assets to total assets	55-60%	Not more than 45-50%
Form reserves to cover potential losses from active operations	Level of reserve formation for potential losses from active operations	70-75%	Not less than 90%
Reduce overhead costs to a level justified by business needs	Ratio of overhead costs to operating income	15%	Not more than 10%
Increase labor productivity	Net income per employee, thousand UAH per person	500	Not less than 800-900 thousand UAH per person
	Net profit per employee, thousand UAH per person	30	Not less than 45 thousand UAH per person
Ensure growth of non-interest income	Growth of net income compared to the same period of the previous year	2%	Not less than 5%

* Source: Compiled by the author

Thus, in the process of forming an effective anti-crisis financial management system at a logistics enterprise, it is necessary to consider the proposed directions for its development and to supplement anti-crisis development programs with specific financial development plans for the business entity based on key indicators.

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Contact details of the organizing committee:

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