



**Prof. Dr. As. Zlatarov University  
State Tax University**

## VIII International Scientific and Practical Conference

**UKRAINE, BULGARIA, EU:  
ECONOMIC, FINANCIAL, TECHNICAL  
AND SOCIAL DEVELOPMENT TRENDS**

**July 1-2, 2024  
Burgas, Bulgaria**

## **ORGANISATIONS PARTICIPATING IN THE CONFERENCE**

State Tax University, Ukraine  
Prof. Dr Asen Zlatarov University, Bulgaria  
Jan Kochanowski University in Kielce, Kielce, Poland  
Batumi Shota Rustaveli State University, Georgia  
Tbilisi Ivane Javakhishvili State University, Georgia  
State University of Moldova, Moldova  
Technical University of Varna, Bulgaria  
Technical University of Sofia, Bulgaria  
State University of Information and Communication Technologies, Ukraine  
Vinnitsia National Agrarian University, Ukraine  
National Academy of Statistics, Accounting and Audit, Ukraine  
National University "Chernihiv Polytechnic", Ukraine  
National University of Life and Environmental Sciences, Ukraine  
National University of Food Technologies, Ukraine  
National Research Centre "Institute of Agrarian Economics", Ukraine  
Vadym Hetman Kyiv National Economic University, Ukraine  
Taras Shevchenko National University of Kyiv, Ukraine  
Borys Grinchenko Kyiv Metropolitan University, Ukraine  
Rivne State University of Humanities, Ukraine  
Uman National University of Horticulture, Ukraine  
Kherson State University, Ukraine  
Zhytomyr Agricultural and Technical College, Ukraine

## **THEMATIC DIRECTIONS OF THE CONFERENCE:**

- Section 1.** Management of national economy and economy of enterprises.
- Section 2.** Finance, banking and insurance.
- Section 3.** Accounting, analysis and audit: national features and world trends.
- Section 4.** Development strategies of modern computer-integrated technologies and robotics.
- Section 5.** Current researches in the field of humanitarian and legal sciences in context of european integration.

**Working languages of the VIII INTERNATIONAL SCIENTIFIC AND PRACTICAL CONFERENCE: Ukrainian, English and Bulgarian**

## SCIENTIFIC COMMITTEE OF THE CONFERENCE

**Hristo Bozov** – Doctor, Professor, Rector of University "Prof. Dr. Asen Zlatarov", Bulgaria

**Oleksandra Smirnova** – PhD in Economics, docent, senior research officer, Vice – Rector for Scientific Work, State Tax University

**Volodymyr Kornieiev** – Doctor of Economic Sciences, Professor, Dean of the Faculty of Finance and Digital Technologies, State Tax University, Ukraine

**Nadiia Davydenko** – Doctor of Economics, Professor, Head of Department of Public Finance, State Tax University, Ukraine

**Adile Dimitrova** – Doctor, Associate Professor, Head of Department of Economics and Management, University "Prof. Dr. Asen Zlatarov", Bulgaria

**Halyna Kosovets** - PhD in Economics, Associate Professor, President of the NGO "Institute of Independent Experts", Ukraine

**George Abuselidze** – Doctor of Economics, Professor, Head of Department of Finance and Banks, Batumi Shota Rustaveli State University, Georgia

**Natalia Vasilevska** – Doctor of Economics, Professor, the Jan Kochanowski University, Poland

**Myroslav Vasilevskiy** – PhD in Economics, Professor, Head of the Department of Finance, Warsaw University of Life Sciences, Poland

**Oksana Hordei** – Doctor of Economic Sciences, Professor, Professor of the Department of Public Finance, State Tax University Ukraine

**Valentyna Martynenko** – Doctor of Economic Sciences, Professor, Professor of the Department of Public Finance, State Tax University Ukraine

**Natalia Moku** – Doctor of Economics, Professor, Head of Department of Finance, banking, and insurance, State Agrarian University of Moldova, Moldova

**Nicoleta Mateoc – Sirb** - Doctor of Economics, Professor, professor of management and rural development, Banat University of Agronomic Sciences and Veterinary Medicine, Romania

**Žaneta Simanavičienė** – Doctor Habil, Professor, Head of Business Innovation laboratory, Mykolas Romeris University, Lithuania

## MEMBERS OF ORGANIZATIONAL COMMITTEE

**Ivan Dimitrov** - Doctor, Professor, Department of Economics and Management, University "Prof. Dr. Asen Zlatarov", Bulgaria

**Hristina Mihaleva** – Doctor, Head of Department of Marketing and Tourism, Associate Professor, University "Prof. Dr. Asen Zlatarov", Bulgaria

**Ivaylo Mikhailov** – Doctor, Associate Professor, Department of Economics and Management, University "Prof. Dr. Asen Zlatarov", Bulgaria

**Velika Bineva** – Doctor, Associate Professor, Department of Economics and Management, University "Prof. Dr. Asen Zlatarov", Bulgaria

**Zaharii Dechev** - Doctor, Associate Professor, Department of Marketing and Tourism, University "Prof. Dr. Asen Zlatarov", Bulgaria

**Petko Yangozov** – Doctor, Assistant Professor, Department of Economics and Management, University "Prof. Dr. Asen Zlatarov", Bulgaria

**Irina Teodora Manolescu** – PhD in Economics, Associate Professor, "Alexandru Ioan Cuza University" of Iasi, Romania

*Elsevar Guliyev Nizami* – PhD in Economics, Associate Professor, Azerbaijan State Economic University UNEC, Azerbaijan

*Zinaida Smutchak* - Doctor of Economics, Professor, Professor of the Department of Economics, Entrepreneurship and Management of the Educational and Scientific Institute of Management and Psychology, DZVO "University of Education Management", Ukraine

*Yuliia Aleskerova* – Doctor of Economics, Professor of Department of Finance, Banking and Insurance, Vinnytsia National Agrarian University, Ukraine.

*Olga Klyuchka* - PhD in Economics, Associate Professor of the Department of Financial Markets and Technologies of the State Tax University, Ukraine

*Alina Buryak* – PhD in Economics, Associate Professor of the Department of Public Finance of the State Tax University, Ukraine

*Olena Novytska* - PhD in Economics, Associate Professor of the Department of Public Finance of the State Tax University, Ukraine

*Inna Demyanenko* - PhD in Economics, Associate Professor of the Department of Finance of the National University of Food Technologies, Ukraine

*Halyna Skrypnyk* - PhD in Economics, Associate Professor of the Department of Public Finance of the State Tax University, Ukraine - Secretary of the conference

## **PROGRAMME OVERVIEW**

### **Monday, 1 of July**

9.30 – 10.00 - registration

10.00 - opening of the conference

welcoming remarks;

10.30 - 13.30 - plenary session;

13.30 - 14.30 - coffee break;

14.30 - 17.00 - acquaintance with the university "Prof. Dr Asen Zlatarov".

### **Tuesday, 2 of July**

10.00 -13.00 - work of sections and closing of the conference

### **Link to join online:**

Join Zoom Meeting

<https://us04web.zoom.us/j/77583391102?pwd=41TAW43zzDtcE7saXTKl1wbrHek6k9.1>

Meeting ID: 775 8339 1102

Passcode: 4mb7Jh

## **PLENARY SESSION**

*Davydenko N.M., Doctor of Economics, Professor, Державний податковий університет, Україна,*

*Wasilewska N. S., Doctor of Economics, Professor UJK, Jan Kochanowski University in Kielce, Kielce, Poland*

THE PROBLEMS AND PROSPECTS FOR THE MARKET CAPITALISATION OF AGRICULTURAL ENTERPRISES.

**Merab Putkaradze**, Professor of Department of Geography, Batumi Shota Rustaveli State University, Georgia

**George Abuselidze**, Professor of Department of Finance, Banking and Insurance, Batumi Shota Rustaveli State University, Georgia

**Landa Putkaradze**, PHD Student of Human Geography, Tbilisi Ivane Javakhishvili State University, Georgia

PRIORITIES AND PERSPECTIVES OF MARITIME TOURISM DEVELOPMENT IN AJARA.

**Oksana Zghurska**, D.Sc. (Economics), Associate Professor, State University of information and communication technologies

THE KEY ASPECTS OF FORMATION OF A SET OF NATIONAL FOOD SECURITY INDICATORS.

**Ramin Tsinaridze**, Doctor of Business Administration, Assoc. professor, Shota Rustaveli Batumi State University, Batumi, Georgia

**Lasha Beridze**, Doctor of Business Administration, Professor, St. Tbel Abuserisdze University of Education Khulo, Georgia

EUROPEAN INTEGRATION AND GEORGIA'S EXPORT POTENTIAL

**Гудзь О. Є.**, д.е.н., професор, Державного університету інформаційно-комунікаційних технологій, Україна

**Тяжина А.М.**, аспірантка кафедри менеджменту, Державного університету інформаційно-комунікаційних технологій, Україна

ДОМІНАНТИ УДОСКОНАЛЕННЯ ОРГАНІЗАЦІЙНОЇ КУЛЬТУРИ ПІДПРИЄМСТВ В ПОСТВОЄННИЙ ПЕРІОД.

**Yevtushenko N.**, Doctor of Economics, Professor, State University of Information and Communication Technologies, Ukraine

**Zavhorodnii A.**, postgraduate, State University of Information and Communication Technologies, Ukraine

THE ROLE OF WORLD STATES IN RESTORATION ECONOMY OF UKRAINE AFTER THE WAR.

**Larina Ya.S.**, Doctor of Economic Sciences, Professor, Kyiv National Economic University named after Vadym, Ukraine

ECOLOGICAL MARKETING AND ITS ROLE IN MANAGEMENT OF ENTERPRISES.

**Лозинська Т.М.**, д. держ. упр., професор, Полтавський державний аграрний університет, Україна

СТРАТЕГІЧНІ ПРІОРИТЕТИ ДЕРЖАВНОЇ ПІДТРИМКИ ОРГАНІЧНОГО ВИРОБНИЦТВА В УКРАЇНІ ТА БОЛГАРІЇ.

**Томашук І.В.**, Phd, доцент, Вінницький національний аграрний університет, Україна  
АКТУАЛЬНІСТЬ ТА РЕЗУЛЬТАТИВНІСТЬ СТРАТЕГІЇ РОЗВИТКУ АГРАРНОГО ПІДПРИЄМСТВА У СУЧАСНИХ УМОВАХ ГОСПОДАРЮВАННЯ.

**Ushkarenko I.V.**, Doctor of Economics, professor, KSU, Ukraine

**Soloviov A.I.**, Doctor of Economics, professor KSU, Ukraine

INCREASE OF THE EFFICIENCY OF INTRA-CORPORATE PERSONNEL TRAINING.

*Buryak A.V., candidate of economic sciences, associate professor, State Tax University, Ukraine*

*Demyanenko I.V., candidate of economic sciences, associate professor, National University of Food Technologies, Ukraine*

PROBLEMS OF ASYMMETRIC INFORMATION IN FINANCE.

*Korneev V.V., Doctor of Economics, Professor, State Tax University, Ukraine*

*Smirnova O.M., PhD in Economics, docent, senior research officer, State Tax University, Ukraine*

CURRENT TRENDS IN THE FUNCTIONING OF UKRAINIAN BANKING INSTITUTIONS DURING THE WAR.

*Derevko Y.O., PhD student of the third level, Kyiv National Economic University named after V. Hetman, Ukraine,*

THE ROLE OF NON-BANK FINANCIAL INSTITUTIONS IN THE FINANCIAL SYSTEM OF THE COUNTRY.

*Martynenko Valentyna, Doctor of Economics, Professor, State Tax University, Ukraine*

COMPREHENSIVE ASSESSMENT OF UKRAINE'S BUDGETARY SECURITY DURING THE RUSSIAN-UKRAINIAN WAR.

*Онишко С.В., д.е.н., професор, Державний податковий університет, Україна*

*Богріновцева Л.М., к.е.н., доцент, Національна академія статистики, обліку та аудиту, Україна*

ОСОБЛИВОСТІ РОЗВИТКУ СТРАХОВОГО РИНКУ УКРАЇНИ В УМОВАХ РЕГУЛЯТОРНИХ ЗМІН.

*Логвин А.В., доктор філософії з права, Україна*

ВОЄННИЙ СТАН: ПОДАТКОВІ ПІЛЬГИ ТА ПОДАТКОВИЙ ОБЛІК.

*Братко І. В., зав. каф. міжнародного права, європейської та євроатлантичної інтеграції, к.ю.н., доцент, Київський столичний університет імені Бориса Грінченка, Україна*

КЛІМАТИЧНІ ЗМІНИ, КЛІМАТИЧНА СПРАВЕДЛИВІСТЬ ТА ПРАВА ЛЮДИНИ.

*Шеретюк Р.М., д.іст.н., професор, Рівненський державний гуманітарний університет, Україна*

МИСТЕЦЬКИЙ АКЦІОНІЗМ БОЛГАРІЇ КРІЗЬ ОПТИКУ РОСІЙСЬКО-УКРАЇНСЬКОЇ ВІЙНИ.

*Derevinskyi V.F., doctor of science, professor, KNUCA, Ukraine*

THE FORMATION OF V. CHORNOVIL'S POSITION REGARDING EUROPEAN INTEGRATION OF UKRAINE IN 1987–1991.

*Koleva Y., PhD, Assoc. Prof., University 'Prof. Assen Zlatarov' - Burgas, Bulgaria*

*Koycheva N., Master's degree, Primary School "Hristo Botev" – Karnobat, Bulgaria*

ORAL TOXICITY PREDICTION OF QUINOLINE FROM PETROLEUM PRODUCTS.

**SECTIONAL SESSION**  
**SECTION 1.**  
**MANAGEMENT OF NATIONAL AND BUSINESS ECONOMIES**

*Mocanu Natalia, Doctor of Economics, professor, State University of Moldova, Moldova*  
*Davydenko Marharyta, first (bachelor) level graduate, State Tax University, Ukraine*  
FACTORS OF INFLUENCE ON THE COST OF THE ENTERPRISE.

*Buriak Igor, PhD of agricultural sciences, doctoral student, State Tax University, Ukraine*  
INNOVATION AND INVESTMENT SECURITY: CURRENT CHALLENGES AND THREATS.

*Tsehelnik Viacheslav, Graduate student, Chernihiv Polytechnic National University, Ukraine*  
STATE REGULATION OF INNOVATIVE INVESTMENT PROCESSES.

*Христова З.З., докторант, ТУ София, България*  
МЕТОДИЧЕСКИ ПОДХОД ЗА ПРИЛОЖЕНИЕ НА SINGLE MINUTE EXCHANGE OF DIES (SMED) В МИКРО, МАЛКИ И СРЕДНИ ПРЕДПРИЯТИЯ.

*Вернюк Н.О., к.е.н., доцент, Уманський національний університет садівництва, Україна*  
*Сушецька К.В., аспірант кафедри менеджменту, Уманський національний університет садівництва, Україна*  
ОЦІНКА ПОТЕНЦІАЛУ ВПРОВАДЖЕННЯ АНТИКРИЗОВОГО МЕНЕДЖМЕНТУ В АГРАРНИХ ПІДПРИЄМСТВАХ.

**SECTION 2.**  
**FINANCE, BANKING AND INSURANCE**

*Brytan Vadym, postgraduate, Ukraine, Kyiv, State Tax University*  
KEY CHALLENGES, RISKS AND OPPORTUNITIES TO ENSURE FINANCIAL SECURITY OF THE BANKING SYSTEM IN THE PROCESS OF EUROPEAN INTEGRATIO.

*Hordei O., Dr. Econ. of Sciences, Professor, State Tax University, Ukraine*  
FINANCIAL POTENTIAL OF UKRAINIAN REGIONS IN THE POSTWAR PERIOD.

*Kaplia O., PhD student of the NULES of Ukrain*  
THE EFFECTIVENESS USE OF THE COMPANY'S FINANCIAL RESOURCES AS A MEANS OF INCREASING ITS FINANCIAL STABILITY.

*Pasichnyi V., PhD student of the NULES of Ukrain*  
THE MAIN DIRECTIONS OF OPTIMIZATION OF SOURCES OF ASSET FINANCING.

*Lisnichuk V., PhD student of the NULES of Ukrain*

THE COUNTRY'S INVESTMENT CLIMATE AS A FACTOR IN THE INVESTMENT ATTRACTIVENESS OF ENTERPRISES.

*Бірюк Д.О., докторант кафедри публічних фінансів, Державний податковий університет, Україна*

ВПЛИВ ДИНАМІКИ ПРОЦЕНТНИХ СТАВОК НА РОЗВИТОК ФІНАНСОВОЇ СИСТЕМИ.

*Дюк Р.І., аспірант кафедри фінансових ринків і технологій, Державний податковий університет, Україна*

ЩОДО ПІДХОДІВ ДО РЕГУЛЮВАННЯ РИЗИКІВ ВЕЛИКИХ ТЕХНОЛОГІЧНИХ КОМПАНІЙ У ФІНАНСОВІЙ СФЕРІ.

*Zharikova O.B., PhD., Associate Professor, National University of Life and Environmental Science of Ukraine, Ukraine*

*Pashchenko O.V., PhD., Associate Professor, National University of Life and Environmental Science of Ukraine, Ukraine*

*Zharikova A.L., first (master's) level higher education student, National University of Life and Environmental Science of Ukraine, Ukraine*

ADAPTATION OF FOREIGN EXPERIENCE IN THE DEVELOPMENT OF HOUSING MORTGAGE AS ONE OF THE MOST IMPORTANT ECONOMIC AND SOCIAL TASKS OF THE MODERN WORLD IN UKRAINE.

*Скрипник Г.О., к.е.н., доцент, Державний податковий університет, Україна*

*Муляр Т.С., к.е.н., доцент, Житомирський агротехнічний фаховий коледж, Україна*

ФІНАНСОВА БЕЗПЕКА БАНКІВСЬКИХ УСТАНОВ УКРАЇНИ В УМОВАХ ВОЄННОГО СТАНУ.

*Zaiats Mykola, Graduate student, Chernihiv Polytechnic National University, Ukraine*

FINANCIAL RESTRUCTURING AS A METHOD ANTI-CRISIS DEPARTMENT.

*Lyshtvan Dmytro, Graduate student, National university of life and environmental sciences of Ukraine, Ukraine*

FINANCIAL ACCOUNTING AS AN INFORMATION SUBSYSTEM OF CORPORATE FINANCE.

### SECTION 3.

#### ACCOUNTING AND TAXATION : NATIONAL PECULIARITIES AND GLOBAL TRENDS

*Boiko Svitlana, PhD in Economics, Associate Professor, National University of Food Technologies, Ukraine*

*Demianenko Tetiana, Junior Researcher, National Research Center "Institute of Agrarian Economy", Ukraine*



TAX COMPLIANCE AS A SYSTEM OF INTERNAL CONTROL OF THE TAXATION SYSTEM OF AGRICULTURAL ENTERPRISES.

*Vineva, V. B., Assoc. Prof. PhD. Prof. Dr Assen Zlatarov University, Bulgaria*  
ACCOUNTING ASPECTS AND DOCUMENTATION OF ULLAGES.

*Іванова Н.А., к.е.н., доцент, УНУС, Уманський національний університет садівництва, Україна*  
ОСНОВНІ АСПЕКТИ УПРАВЛІНСЬКОГО КОНТРОЛЮ.

#### SECTION 4.

#### MODERN RESEARCH IN THE FIELD OF HUMANITIES AND AND LEGAL SCIENCES IN THE CONTEXT OF EUROPEAN INTEGRATION

*Patsai B., Candidate of Physical and Mathematical Sciences, Associate Professor, Taras Shevchenko National University of Kyiv, Ukraine*

EVALUATION OF THE EFFECTIVENESS OF EDUCATION EXPENDITURES BASED ON THE RESULTS OF EXTERNAL INDEPENDENT TESTING

*Янгъзов, П. Д., д-р, главен асистент, Университет „Проф. д-р Асен Златаров” – Бургас, България*

НАЧИНИ ЗА ПОВИШАВАНЕ НА ИКОНОМИЧЕСКАТА ЕФЕКТИВНОСТ НА ДЕЙНОСТИТЕ ПО ПОДБОР И ОЦЕНКА НА КАДРИТЕ

*Георгиева, Кр., Доктор, главен асистент, Технически университет-Варна, България*  
КОНТРОЛ НА КАЧЕСТВОТО НА СОЦИАЛНИТЕ УСЛУГИ, ОСЪЩЕСТВЯВАН НА НАЦИОНАЛНО НИВО.

*Георгиева, Кр., Доктор, главен асистент, Технически университет-Варна, България*  
ОБЩИНТЕ В БЪЛГАРИЯ КАТО ДОСТАВЧИЦИ НА СОЦИАЛНИ УСЛУГИ.

