



Ministry of
Finance
of Ukraine



PROGRAM OF PANEL DISCUSSIONS

**THE 15TH INTERNATIONAL SCIENTIFIC AND
PRACTICAL CONFERENCE**

«TRANSFORMATION OF FISCAL POLICY IN THE CONTEXT OF EUROPEAN INTEGRATION»

November 22, 2024

Irpin

PROGRAM OF PANEL DISCUSSIONS
THE 15TH INTERNATIONAL SCIENTIFIC AND PRACTICAL
CONFERENCE
«TRANSFORMATION OF FISCAL POLICY IN THE CONTEXT OF
EUROPEAN INTEGRATION»

PANEL DISCUSSIONS

1. Current challenges and development trends in accounting and taxation in the context of European integration processes.
2. E-transformation of the state's financial policy.
3. Economic security during full-scale war: navigating through high uncertainty.
4. Legal regulation of the state's fiscal policy in the context of European integration.
5. Priority areas for ensuring customs security and simplifying international trade procedures.
6. Socio-humanitarian determinants of modern fiscal policy on the path to European integration.

Regulations of work:

report at the plenary session – up to 10 min.,

discussion – up to 3 min.

I. CURRENT CHALLENGES AND DEVELOPMENT TRENDS IN ACCOUNTING AND TAXATION IN THE CONTEXT OF EUROPEAN INTEGRATION PROCESSES

STATE SUPPORT OF VETERAN BUSINESS ENTITIES IN UKRAINE

Dana Andrukhovych, PhD student, Department of Economics, Entrepreneurship and business administration, State Tax University, Irpin, Ukraine.

IMPERATIVES OF TAX SECURITY AND SUSTAINABILITY IN THE CONDITIONS OF MARITAL STATE AND EUROPEAN INTEGRATION

Anfilov Dmytro, Ph.D. in Economics, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Yurieva Polina**, Associate Professor of the Department of Economics, Entrepreneurship and Business Administration, State Tax University, Irpin, Ukraine.

LEGAL ASPECTS OF THE ADAPTATION OF THE NATIONAL TAXATION SYSTEM TO EU REQUIREMENTS

Alona Bila, Senior Lecturer of the Department Law, Alfred Nobel University, Dnipro, Ukraine.

CURRENT TAXATION TRENDS IN THE EUROPEAN UNION. FORMULARY APPORTIONMENT AS AN ALTERNATIVE TO THE ARM'S LENGTH PRINCIPLE

Andrii Blahodushko, third (educational-scientific) level graduate specialty 071 «Accounting and taxation», State Tax University, Irpin, Ukraine.

ASSESSMENT OF THE IMPACT OF TAX POLICY ON THE ECONOMIC DEVELOPMENT OF UKRAINE

Iryna Blius, Student of the 2nd year, group OPSB-23-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Koliada**, Candidate of Sciences (Economics), Senior Research Fellow, Associate Professor, Associate Professor of the Department of Public Finance, State Tax University, Irpin, Ukraine.

HISTORICAL BACKGROUND OF THE EMERGENCE OF LAND RELATIONS TAXATION

Valeriia Budilovska, Postgraduate student, State Tax University, Irpin, Ukraine.

**PROSPECTS AND CHALLENGES OF USING DOCUSIGN IN UKRAINE:
LEGAL REGULATION AND INTEGRATION OF INTERNATIONAL
ELECTRONIC SIGNATURE STANDARDS**

Oleksandr Habro, Ph.D. candidate Educational and Scientific Institute of Law, State Tax University, Irpin, Ukraine.

**HARMONIZATION OF TAX POLICY IN UKRAINE WITH EU STANDARDS:
PROSPECTS AND CHALLENGES**

Vladyslav Havrykov, Student of the first (bachelor's) level, State Tax University, Irpin, Ukraine;

Nataliia Hurina, PhD in Economics, Associate Professor of the Department of Accounting and Consulting, State Tax University, Irpin, Ukraine.

**ACCOUNTING IN ACCORDANCE WITH INTERNATIONAL STANDARDS
(IFRS)**

Nataliia Hurina, PhD in Economics, Associate Professor of the Department of Accounting and Consulting, State Tax University, Irpin, Ukraine;

Sofia Danilenko, student, State Tax University, Irpin, Ukraine.

**ACCOUNTING FOR COSTS OF INNOVATIVE PROJECTS IN THE
CONTEXT OF EUROPEAN INTEGRATION**

Nataliia Hurina, PhD in Economics, Associate Professor of the Department of Accounting and Consulting, State Tax University, Irpin, Ukraine;

Anastasiia Kupriianova, student, State Tax University, Irpin, Ukraine.

**INTERNATIONAL STANDARDS OF FINANCIAL REPORTING AND THEIR
IMPACT ON THE UKRAINIAN ACCOUNTING SYSTEM**

Nataliia Hurina, PhD in Economics, Associate Professor of the Department of Accounting and Consulting, State Tax University, Irpin, Ukraine;

Maria Fedchuk, student, State Tax University, Irpin, Ukraine.

**SIGNIFICANCE OF THE CONCEPT OF SUSTAINABLE DEVELOPMENT
FOR ACCOUNTING: NEW CHALLENGES AND OPPORTUNITIES**

Nataliia Hurina, PhD in Economics, Associate Professor of the Department of Accounting and Consulting, State Tax University, Irpin, Ukraine;

Kateryna Khalimonchuk, student, State Tax University, Irpin, Ukraine.

CURRENT CHALLENGES AND TRENDS IN THE DEVELOPMENT OF CRIMINAL LAW COUNTERACTION TO CRIME IN THE FIELD OF ENTREPRENEURSHIP IN THE CONTEXT OF EUROPEAN INTEGRATION PROCESSES

Oleksandr Didenko, PhD student, State Tax University, Irpin, Ukraine.

PROBLEMATIC ISSUES OF CUSTOMS VALUATIONS IN THE CONTEXT OF HARMONIZATION OF THE LEGISLATION OF UKRAINE WITH THE EU ACQUIS COMMUNAUTAIRE

Anton Zhuchkov, PhD student, State Tax University, Irpin, Ukraine.

TRANSFORMATION OF FISCAL POLICY IN THE CONTEXT OF EUROPEAN INTEGRATION

Eugene Ivanov, Graduate student, State Tax University, Irpin, Ukraine.

REFORMING THE SYSTEM OF REVENUES OF LOCAL SELF-GOVERNMENT BUDGETS TO ENSURE FISCAL SUFFICIENCY AND FINANCIAL VIABILITY

Oleh Ilnytskyi, PhD. In Law, Associate Professor Associate Professor at the Department of Administrative and Financial Law Ivan Franko National University of Lviv, Lviv, Ukraine.

DEVELOPMENT OF THE PHARMACEUTICAL INDUSTRY OF UKRAINE IN THE CONTEXT OF EUROPEAN INTEGRATION: IMPLEMENTATION OF EUROPEAN STANDARDS AND INNOVATIVE TRENDS

Mykhailo Ishchuk, senior lecturer of the Department of Customs and Commodity Research, State Tax University, Irpin, Ukraine;

Ariadna Popil, student of the group MMB-21-1, Department of Customs and Commodity Research, State Tax University, Irpin, Ukraine

DIRECTIONS FOR IMPROVING PUBLIC COMMUNICATION OF THE STATE TAX SERVICE OF UKRAINE AND THE STATE CUSTOMS SERVICE OF UKRAINE WORK RESULTS WITH CIVIL SOCIETY

Yuliia Kasperovych, Ph. D. in Economics, Senior Researcher of the Center for Economic and Social Research, The National Institute for Strategic Studies, Kyiv, Ukraine.

RESULTS OF IMPLEMENTING MANDATORY DISCLOSURE RULES IN EU COUNTRIES

Andrii Kachkovskyi, postgraduate student, State Tax University, Irpin, Ukraine.

EUROPEAN EXPERIENCE OF RECEIVABLES MANAGEMENT: POSSIBILITIES OF IMPLEMENTATION IN UKRAINIAN COMPANIES

Oleksandra Kibysh, recipient of the scientific degree of Doctor of Philosophy, State Tax University, Irpin, Ukraine.

FISCAL POLICY OF UKRAINE: SOCIO-HUMANITARIAN FACTORS AND EUROPEAN INTEGRATION PROSPECTS

Oleksandra Knyazeva, group UFP-21C, Ivan Franko National University of Lviv
Ivan Franko National University of Lviv, Lviv, Ukraine;

Scientific supervisor: **Olga Malinovska**, PhD in Economics, Associate Professor,
Lecturer, Ivan Franko National University of Lviv, Lviv, Ukraine.

ASSESSMENT OF THE IMPACT OF INNOVATIONS IN THE PERSONAL INCOME TAX ADMINISTRATION ON the FORMATION OF LOCAL BUDGET revenues IN UKRAINE

Tetiana Koliada, Candidate of Sciences (Economics), Senior Research Fellow,
Associate Professor, Associate Professor of the Department of Public Finance, State
Tax University, Irpin, Ukraine;

Ganna Muzychenko, Doctor of Political Sciences, Professor, Professor of the
Department of Political Science and Law, Ushynsky University, Odesa, Ukraine.

BRAND ASSESSMENT METHODS

Volodymyr Kompaniets, holder of the third (PhD) level of higher education, State
Tax University, Irpin, Ukraine;

Scientific supervisor: **Lyudmila Slyusareva**, Doctor of Economic Sciences, Professor,
Head of the Department of Economics, of Economics, Entrepreneurship and Business
Administration State Tax University, Irpin, Ukraine.

LEGAL ASPECTS OF EXCISE TAXATION OF TOBACCO PRODUCTS IN UKRAINE

Victoriia Kondratiuk, applicant for the first (bachelor) level of higher education,
group PB 21-6, State Tax University, Irpin, Ukraine;

Elena Melnik, Ph. D. of Law Sciences, Associate Professor, Associate Professor the
Department of Financial and Tax Law, State Tax University, Irpin, Ukraine.

DIGITALIZATION IN THE TAX SPHERE

Yuliia Kostenko, PhD in Law, Associate Professor, Associate Professor of the
Department of Economic and Administrative Law, Vasyl' Stus Donetsk National
University, Vinnytsia, Ukraine.

FEATURES OF ILLEGAL TRADE IN LIQUIDS FOR ELECTRONIC CIGARETTES IN UKRAINE

Tetiana Koshchuk, Ph.D. in Economics, tax expert Growford Institute, Kyiv, Ukraine.

THE CONCEPT OF OPERATION OF THE RISK MANAGEMENT SYSTEM: POSSIBLE IMPACT ON TAXPAYERS

Serhii Kucherenko, third (educational-scientific) level graduate specialty 071 «Accounting and taxation», State Tax University, Irpin, Ukraine.

CURRENT STATE OF THE AUDIT OF STATE TARGET PROGRAMS AND ITS PERSPECTIVES

Serhii Kucherenko, third (educational-scientific) level graduate specialty 071 «Accounting and taxation», State Tax University, Irpin, Ukraine;

Oksana Riabchuk, Ph.D. in Economics, Associate Professor, Associate Professor of the Department of Audit and Economic Analysis, State Tax University, Irpin, Ukraine.

TAX REFORM IN UKRAINE IN THE CONTEXT OF EUROPEAN INTEGRATION

Diana Kushnir, Student of the first (bachelor) level of higher education, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Olga Ivanishyna**, Candidate of economic sciences, associate professor, State Tax University, Irpin, Ukraine.

ACCOUNTING OF COSTS OF RESTAURANT BUSINESS ENTERPRISES

Maria Lalakulych, Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Finance, Accounting and Taxation Uzhgorod Institute of Trade and Economics of State University of Trade and Economics, Uzhgorod, Ukraine;

Maria Simochko, senior lecturer, Associate Professor of the Department of Finance, Accounting and Taxation Uzhgorod Institute of Trade and Economics of State University of Trade and Economics, Uzhgorod, Ukraine.

SHORTAGE OF LABOR RESOURCES AS A CHALLENGE FOR POST-WAR ECONOMIC RECOVERY OF UKRAINE

Yelyzaveta Leonova, first (bachelor's) degree student, State tax University, Irpin, Ukraine;

Scientific supervisor: **Olga Sokolova**, Candidate of Economics Sciences, Associate Professor, Associate Professor of the Department of Economics, entrepreneurship and business administration, State Tax University, Irpin, Ukraine.

KEY FEATURES OF UKRAINE'S TAX POLICY IN WARTIME CONDITIONS

Anna Melnychuk, Ph.D. in Economics, Associate Professor, Deputy Dean of the Faculty of Finance and Digital Technologies, State tax University, Irpin, Ukraine.

MODERN TRENDS IN THE DEVELOPMENT OF THE ENERGY RESOURCES MARKET IN UKRAINE

Anton Merzliakov, PhD Candidate, State Tax University, Irpin, Ukraine.

THE CONCEPT OF DEMPE-ANALYSIS OF TRANSACTIONS WITH INTANGIBLE ASSETS AS A TRANSFER PRICING CONTROL MECHANISM

Artem Morhunenko, a third-level (doctor of philosophy) higher education student, State Tax University, Irpin, Ukraine.

EFFICIENCY OF USING FIXED ASSETS IN THE ACCOUNTING SYSTEM AS A FACTOR OF INCREASING COMPETITIVENESS IN THE CONDITIONS OF EUROPEAN INTEGRATION

Oleksandr Moroziuk, PhD (Postgraduate) Department of Accounting and Consulting, State Tax University, Irpin, Ukraine.

FORMATION OF TAX REVENUES TO LOCAL BUDGETS IN THE CONTEXT OF EUROPEAN INTEGRATION PROCESSES

Vladimir Plakhotnyuk, Postgraduate student of the Department of Economics, Entrepreneurship and Business Administration, State Tax University, Irpin, Ukraine.

EXCISE POLICY IN THE IN THE CONTEXT OF EUROPEAN INTEGRATION

Mykhailo Poliakov, Ph.D. in Economics, co-chairman of the taxation committee American Chamber of Commerce in Ukraine, Kyiv, Ukraine.

TAXATION OF CRYPTO ASSETS AS A DRIVING ELEMENT IN COUNTERACTING THE SHADOW ECONOMY OF UKRAINE'S CREATIVE INDUSTRIES

Denys Rychka, Ph.D in Juridical Sciences, Associate Professor at the Department of Public administration and law, Ukrainian State University of Science and Technology, SEI 'Prydniprovsk State Academy of Civil Engineering and Architecture', Dnipro, Ukraine;
Valerii Fomenko, Postgraduate student of the Department of Economic Theory and International Economic Relations Ukrainian State University of Science and

CERTAIN ASPECTS OF THE HARMONIZATION OF THE SYSTEM OF ADMINISTRATION OF VALUE ADDED TAX WITH EU LAW

Oleksandr Rozum, postgraduate, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Olga Marchenko**, PhD in Economics, Associate Professor, Associate Professor of the Department of Economics, Entrepreneurship and business administration, State Tax University, Irpin, Ukraine.

FORENSIC AUDIT AS AN EFFECTIVE TOOL FOR COMBATING INTERNAL CORPORATE FRAUD IN TIMES OF WAR

Maryna Rudaia, PhD in Economics, Associate Professor of the Department of Criminal Justice and Analytical Activity, State Tax University, Irpin, Ukraine;

Olena Alokhina, Student of FBI-21-1 group Faculty of Finance and Digital Technologies, State Tax University, Irpin, Ukraine.

TAX POLICY OF THE AGRO-INDUSTRIAL COMPLEX

Nataliia Riabinina, Doctor of Philosophy in Social and Behavioral Sciences, Senior Researcher of the Department of Information Support, Standardization and Metrology, Institute of Food Resources of the National Academy of Agrarian Sciences of Ukraine, Kyiv, Ukraine.

ECONOMIC INTERESTS OF THE STATE AND PRIVATE STRUCTURES: PROBLEMS OF MEASURING THEIR CONSISTENCY

Sergiy Savchenko, graduate student, Department of Economics, Entrepreneurship and business administration, State Tax University, Irpin, Ukraine.

MODERN CHALLENGES AND TRENDS IN THE DEVELOPMENT OF INTERNATIONAL TAX INFORMATION EXCHANGE IN UKRAINE

Dmytro Syrko, graduate student Department of International Law, State Tax University, Irpin, Ukraine.

THE IMPACT OF EUROPEAN INTEGRATION PROCESSES ON TAX REGULATION OF FOREIGN ECONOMIC ACTIVITY

Oleksandr Skoryk, PhD Student in Accounting and Taxation, State Tax University, Irpin, Ukraine.

PLATFORM EMPLOYMENT AS A SOURCE OF EXPANDING THE INCLUSIVENESS OF THE LABOUR MARKET IN UKRAINE

Olga Sokolova, Candidate of Economics Sciences, Associate Professor, Associate Professor of the Department of Economics, entrepreneurship and business administration, State Tax University, Irpin, Ukraine;

Stanislav Krutylin, Postgraduate student of the Department of Economics, Entrepreneurship and Business Administration, State Tax University, Irpin, Ukraine.

FEATURES OF THE DEVELOPMENT OF THE AUDIT SERVICES MARKET: COMPARISON OF INTERNATIONAL STANDARDS AND DOMESTIC PRACTICE

Daryna Stepanova, Bachelor, student, State Tax University, Irpin, Ukraine.

WAYS OF ACCOUNTING FOR STRATEGIC MANAGEMENT

Dmytro Storozhuk, graduate student, State Tax University, Irpin, Ukraine.

DISCLOSURE OF FINANCIAL RESULTS IN ACCORDANCE WITH EUROPEAN REQUIREMENTS

Tetiana Storozhuk, PhD in Economics, Associate Professor, Associate Professor at the Department of accounting and consulting, State Tax University, Irpin, Ukraine.

STATUS OF TAX RESIDENT IN THE CONTEXT OF CONVENTIONS ON THE AVOIDANCE OF DOUBLE TAXATION

Leonid Tymchenko, Doctor of Law Science, Professor, Chief Researcher, Department for the Study of International Tax Competition, Research Institute of Financial Policy, State Tax University, Irpin, Ukraine;

Valerii Kononenko, Doctor of Law Science, Professor, Department of International Law and the Law of the European Union, State Tax University, Irpin, Ukraine.

ASSESSMENT OF THE IMPACT OF THE IMPLEMENTATION OF EUROPEAN STANDARDS ON AUDITING ACTIVITIES IN UKRAINE

Maria Fedchuk, Student of the 2nd year, group OBP-23-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Koliada**, Candidate of Sciences (Economics), Senior Research Fellow, Associate Professor, Associate Professor of the Department of Public Finance, State Tax University, Irpin, Ukraine.

FISCAL MECHANISMS OF SUPPORT FOR GREEN BONDS CORPORATE ISSUERS

Andrii Frolov, PhD in public administration, Doctoral Candidate of the Economic Theory Department, Kyiv National Economic University named after Vadym Hetman, Kyiv, Ukraine.

INNOVATIVE SOLUTIONS IN THE URBAN PLANNING MECHANISM SYSTEM FOR THE RESTORATION OF POST-CONFLICT TERRITORIES

Ivan Furmanyuk, graduate student of the III year of the Department of Economics, entrepreneurship and economic security, State Tax University, Irpin, Ukraine.

DIGITAL TRANSFORMATION OF THE ACCOUNTING AND TAXATION SYSTEM OF UKRAINE UNDER THE CONDITIONS OF EUROPEAN INTEGRATION

Kateryna Khalimonchuk, student of the 2nd year, group OBP-23-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Koliada**, Candidate of Sciences (Economics), Senior Research Fellow, Associate Professor, Associate Professor of the Department of Public Finance, State Tax University, Irpin, Ukraine.

INTEGRATION OF THE IT SPHERE INTO INDUSTRY AS A FACTOR OF INCREASING THE COMPETITIVENESS OF UKRAINIAN ENTERPRISES IN THE CONTEXT OF INDUSTRY 4.0

Mykhailo Khanenko, Postgraduate student of the Department of Economics, Entrepreneurship and Business Administration, State Tax University, Irpin, Ukraine.

PROSPECTS FOR TAXATION OF VIRTUAL ASSETS IN UKRAINE

Volodymyr Chyzykhov, Postgraduate, Department of Accounting and Consulting Senior Researcher at the Department of International Tax Competition, State Tax University, Irpin, Ukraine.

IMPROVING THE QUALITY OF DECISIONS IN THE FIELD OF STATE TAX POLICY

Kostiantyn Shvabiy, Doctor of Economic Sciences, Professor, Department of Tax Administration, State Tax University, Irpin, Ukraine;

Oleksandr Chyrva, graduate student Department of Economics, Entrepreneurship and Business Administration, State Tax University, State Tax University, Irpin, Ukraine.

CURRENT CHALLENGES AND TRENDS IN THE DEVELOPMENT OF ACCOUNTING AND TAXATION IN THE CONTEXT OF EUROPEAN INTEGRATION PROCESSES

Ksenia Shendrik, the recipient of the first (bachelor) level of education, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Storozhuk**, PhD in Economics, Associate Professor, Associate Professor at the Department of accounting and consulting, State Tax University, Irpin, Ukraine.

CUSTOMS PAYMENTS AS A STATE FISCAL POLICY TOOL: CURRENT TRENDS AND CHALLENGES

Yana Shpak, student of group OPB-22-1, Faculty of Tax Affairs, Accounting and Auditing, State Tax University, Irpin, Ukraine;

Mykhailo Ishchuk, senior teacher Department of Customs Affairs and Commodity Science, State Tax University, Irpin, Ukraine.

IMPROVEMENT OF CASH ACCOUNTING IN THE CONDITIONS OF EUROPEAN INTEGRATION

Erika Yuhas, Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Finance, Accounting and Taxation, Uzhgorod Institute of Trade and Economics of State University of Trade and Economics, Uzhgorod, Ukraine;

Iesya Rybakova, Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Finance, Accounting and Taxation Uzhgorod Institute of Trade and Economics of State University of Trade and Economics, Uzhgorod, Ukraine.

II. E-TRANSFORMATION OF THE STATE'S FINANCIAL POLICY

DEVELOPING FINANCIAL MANAGEMENT RELATED TODIGITISATION

Nadiya Davydenko, Doctor of Economics, Professor, Dean of the Faculty of Finance and Digital Technologies, State Tax University, Irpin, Ukraine.

DIGITAL CURRENCIES AS A FACTOR IN THE IMPLEMENTATION OF FINANCIAL, SOCIAL AND IMAGE POLICY: BEST GLOBAL EXPERIENCE AND DOMESTIC REALITIES

Dmytro Bohdanovskyi, Postgraduate student of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine.

SOME ASPECTS OF THE TRANSFORMATION OF THE BANK'S ACTIVITIES

Andriy Boldov, vice-rector for European integration and digital transformation, State Tax University, Irpin, Ukraine.

DIGITALISATION OF PUBLIC FINANCES: PROSPECTS AND CHALLENGES

Kseniia But, Student of the 2nd year, group OBB-23-2, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Koliada**, Candidate of Sciences (Economics), Senior Research Fellow, Associate Professor, Associate Professor of the Department of Public Finance, State Tax University, Irpin, Ukraine.

INTEGRATION OF ELECTRONIC SYSTEMS INTO FINANCIAL POLICY: STEPS FOR PRACTICAL IMPLEMENTATION

Alisa Vakhovska, student of the Faculty of Finance and Digital Technologies, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Antonina Boldova**, Ph.D., Associate Professor, Associate Professor of the Department of Financial Markets and Technologies, Faculty of Finance and Digital Technologies, State Tax University, Irpin, Ukraine.

DIGITAL TOOLS IN THE MANAGEMENT OF COLLECTIVE INVESTMENT ASSETS: GLOBAL TRENDS AND DEVELOPMENT IN UKRAINE

Anna Vysocchanska, Applicant for the third (educational and scientific) level of higher education, State Tax University, Irpin, Ukraine.

DIGITAL TRANSFORMATION OF PUBLIC FINANCE: CHALLENGES AND OPPORTUNITIES UNDER MARTIAL LAW

Oksana Hordei, Doctor of Economic Sciences, Professor, Head of the Public Finance Department, State Tax University, Irpin, Ukraine;

Sofiia Novytska, First (bachelor's) level higher education applicant, Specialty 072 «Finance, banking, Insurance and Stock Market», State Tax University, Irpin, Ukraine.

THE EFFECT OF DIGITALIZATION ON THE TRANSFORMATION OF FINANCIAL BEHAVIOR OF HOUSEHOLDS IN UKRAINE

Natalya Dobranska, Post-graduate student (PhD) of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine.

COOPERATION OF THE GOVERNMENT OF UKRAINE WITH INTERNATIONAL ORGANIZATIONS REGARDING THE ATTRACTION OF FOREIGN INVESTMENTS IN POST-WAR RECONSTRUCTION

Roman Irodenko, graduate student Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine.

SOME PECULIARITIES OF THE LEGAL REGULATIONS OF THE INTERNATIONAL AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION IN THE FRAMEWORK OF THE CRS

Dmytro Kiiashko, 2nd year PhD candidate major in International Law, State Tax University, Irpin, Ukraine.

THE ROLE OF DECENTRALIZED FINANCE IN THE MODERN WORLD

Kozii Nataliia, candidate of economic sciences, Associate Professor, associate Professor of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine.

DIGITALIZATION OF THE INSURANCE MARKET

Olha Kliuchka, Ph.D. in Economics, Associate Professor of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine;

Viktoriia Romanyshyna, obtaining higher education of the 4th year of the first (bachelor) level of higher education, State Tax University, Irpin, Ukraine.

CURRENT TRENDS IN DIGITALIZATION IN THE BUSINESS SPHERE OF UKRAINE

Oleksandr Labunskyi, Postgraduate Student of the Vasyl' Stus, Donetsk National University, Vinnytsia, Ukraine.

DIGITAL TRANSFORMATION OF TAX POLICY IN UKRAINE

Lilia Maksimova, Student of the 2 year, group OBP-23-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Koliada**, Candidate of Sciences (Economics), Senior Research Fellow, Associate Professor, Associate Professor of the Department of Public Finance, State Tax University, Irpin, Ukraine.

THE DIGITAL VISUAL STEREOTYPES IN SHAPING CONSUMER EXPECTATIONS

Vladyslav Nizhehorodtsev, Ph.D., Associate Professor, Associate Professor of the Department of Computer and Information Technologies and Systems, State Tax University, Irpin, Ukraine;

Alina Sakhand, Applicant for higher education first (bachelor's) degree, Speciality 122 «Computer Science», State Tax University, State Tax University, Irpin, Ukraine.

UKRAINE'S FINANCIAL POLICY IN THE CONTEXT OF GLOBALIZATION: CHALLENGES AND OPPORTUNITIES

Olena Novytska, Candidate of Sciences (Economics), Associate Professor Department of Public Finance, State Tax University, Irpin, Ukraine;

Vladyslav Chernenko, Student of FMUP-24-1 group, State Tax University, Irpin, Ukraine.

TECHNOLOGIES FOR MANAGING FINANCIAL RESOURCES OF LOCAL SELF-GOVERNMENT AT THE BASIC LEVEL

Igor Onyshchuk, graduate student, Kyiv National Economic University named after Vadym Hetman, Kyiv, Ukraine.

THEORETICAL AND METHODOLOGICAL APPROACHES TO THE CLASSIFICATION OF DECENTRALIZED FINANCIAL INSTRUMENTS

Mykhailo Patsan, postgraduate, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Kozii Nataliia**, candidate of economic sciences, Associate Professor, associate Professor of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine.

DIGITIZATION IN THE SOCIAL INSURANCE SECTOR: OPPORTUNITIES AND CURRENT TRENDS

Anastasiia Petrenko, Undergraduate Student (Bachelor's Degree), State Tax University, Irpin, Ukraine;

Olha Kliuchka, PhD in Economics, Associate Professor, State Tax University, Irpin, Ukraine.

IMPACT OF DIGITALIZATION ON THE ECONOMIC PROCESSES OF UKRAINE IN THE CONDITIONS OF WAR

Radmila Pidlypna, Doctor of Economic Sciences, Professor, Head of the Department of Finance, Accounting and Taxation, Uzhgorod Institute of Trade and Economics of State University of Trade and Economics, Uzhgorod, Ukraine;

Valeriia Smochko, Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Finance, Accounting and Taxation Uzhgorod Institute of Trade and Economics of State University of Trade and Economics, Uzhgorod, Ukraine.

THE ROLE OF FINANCIAL TECHNOLOGIES (FINTECH) IN ENHANCING FINANCIAL SECURITY

Denys Rychka, Ph.D. in Law, Associate Professor Ukrainian State University of Science and Technology, Research Institute «Prydniprovskia State Academy of Civil Engineering and Architecture», Dnipro, Ukraine;

Margarita Bohatyr, Second-year Student Ukrainian State University of Science and Technology, Research Institute «Prydniprovskia State Academy of Civil Engineering and Architecture», Dnipro, Ukraine.

FINANCIAL DECENTRALIZATION IN UKRAINE DURING WAR: CHALLENGES AND PROSPECTS

Victoria Savchenko, Student of the 2nd year, group OPSB-23-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Koliada**, Candidate of Sciences (Economics), Senior Research Fellow, Associate Professor, Associate Professor of the Department of Public Finance, State Tax University, Irpin, Ukraine.

STATE BUDGET OF UKRAINE UNDER MARTIAL LAW: CHALLENGES AND PROSPECTS

Halyna Skrypnyk, PhD in Economics, Associate Professor, Associate Professor of the Department of Public Finance of the State Tax University, Irpin, Ukraine;

Taras Skrypnyk, applicant for higher education of the first (bachelor's) degree of the Kyiv National Economic University named after Vadym Hetman, Kyiv, Ukraine.

DEVELOPMENT STRATEGIES FOR CBDC AND THEIR INTEGRATION INTO THE STATE FINANCIAL SYSTEM

Sofiia Tesliuk, Ph.D. in Economics, Associate Professor, Associate Professor at the Department of Finance, Lesya Ukrainka Volyn National University, Lutsk, Ukraine.

ECONOMIC AND ENERGY INDICATORS OF UKRAINE ON THE WAY TO THE EUROPEAN UNION

Olena Trofymenko, Professor of the Department of Economic Cybernetics, National Technical University of Ukraine «Igor Sikorsky Kyiv Polytechnic Institute», Kyiv, Ukraine;

Swietlana Kashuba, Dean of the Department of International Studies and Processes, WSG University, Bydgoszcz, Poland.

FEATURES OF THE STATE MANAGEMENT OF INNOVATIVE ACTIVITIES

Olexander Chernenko, Postgraduate student, group AE-24-1, State Tax University, Irpin, Ukraine.

III. ECONOMIC SECURITY DURING FULL-SCALE WAR: NAVIGATING THROUGH HIGH UNCERTAINTY

INFORMATION SECURITY AS A COMPONENT OF ECONOMIC SECURITY

Anna Amelina, Ph.D. of Laws, Associate Professor at the Department of Criminal Justice and Analytical Activities, State Tax University, Irpin, Ukraine.

FOREIGN CURRENCY LENDING IN THE CONTEXT OF ECONOMIC SECURITY OF THE STATE

Mariia Androsova, student of higher education of the second master's level Odessa National Economic University, Odesa, Ukraine;

Scientific supervisor: **Nataliya Shykina**, PhD in Economics, Assistant Professor, Assistant Professor of the Department of Finance Odessa National Economic University, Odesa, Ukraine.

MILITARY RISKS INSURANCE AS A FACTOR IN THE DEVELOPMENT OF THE INSURANCE MARKET IN UKRAINE

Victoria Baranova, Doctor of Economics, Head of the Department, Professor a The Department of Financial Management and the Stock Market Odessa National Economic University, Odesa, Ukraine;

Andrii Skrypnyk, student of higher education of the second master's level Odessa National Economic University, Odesa, Ukraine.

ENSURING THE BUSINESS OPERATION OF ENTERPRISE IN WAR CONDITIONS

Roman Barytskyi, PhD (Postgraduate) Department of Accounting and Consulting, State Tax University, Irpin, Ukraine.

ECONOMIC CONSEQUENCES OF THE WAR FOR PUBLIC DEBT IN UKRAINE

Alina Benderska, student of higher education of the first bachelor's level Odessa National Economic University, Odesa, Ukraine;

Scientific supervisor: **Nataliya Shykina**, PhD in Economics, Assistant Professor, Assistant Professor of the Department of Finance Odessa National Economic University, Odesa, Ukraine.

THE PHARMACEUTICAL INDUSTRY OF UKRAINE AS A FACTOR OF ECONOMIC STABILITY AND SECURITY IN THE CONDITIONS OF WAR

Vadym Borsa, PhD in Economics, Associate Professor of the Department of Customs and Commodity Research, State Tax University, Irpin, Ukraine;

Ariadna Popil, student of the group MMB-21-1, Department of Customs and Commodity Research, State Tax University, Irpin, Ukraine.

THE ROLE OF OPERATIONAL AND INVESTIGATIVE ACTIVITY IN ENSURING THE ECONOMIC SECURITY OF THE STATE

Volodymyr Breslavets, Bachelor's degree student Group PMPF-21-1 Educational and Scientific Institute of Economic Security and Customs Affairs, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Yuliia Lymarenko**, PhD, Senior Lecturer at the Department of Criminal Procedure and Analytical Activities, State Tax University, Irpin, Ukraine.

THE ROLE OF CRYPTOCURRENCY IN FINANCIAL CRIMES

Volodymyr Breslavets, Bachelor's degree student Group PMPF-21-1 Educational and Scientific Institute of Economic Security and Customs Affairs, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Halyna Chyhryna**, Candidate of Law, Associate Professor, Associate Professor of the Department of Law Enforcement, State Tax University, Irpin, Ukraine.

FINANCIAL SECURITY OF THE STATE: THEORETICAL ASPECT

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

Ihor Buriak, PhD in Agriculture, Doctoral Student of the Department of Public Finance, State Tax University, Irpin, Ukraine.

INSTITUTIONAL BASIS OF ECONOMIC SECURITY OF UKREINE V THE DAY OF FULL-SCALE WAR AND POST-WAR RECONSTRUCTION

Varnalii Zakharii, D. Hab., Professor, Professor of the Department of Finance, Taras Shevchenko National University of Kyiv, Kyiv, Ukraine.

APPROACHES TO THE FORMATION OF FINANCIAL POLICY IN CONDITIONS OF HIGH UNCERTAINTY

Vladyslav Havrykov, Student of the 2nd year, group OBP-23-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Koliada**, Candidate of Sciences (Economics), Senior Research Fellow, Associate Professor, Associate Professor of the Department of Public Finance, State Tax University, Irpin, Ukraine.

FINANCIAL INSTRUMENTS OF PUBLIC INVESTMENTS OF THE LUTKA URBAN TERRITORIAL COMMUNITY UNDER THE CONDITIONS OF MARITAL STATE

Anatoly Gladyshevskiy, graduate student of the Department of Finance, Volyn National University named after Lesya Ukrainka, Lutsk, Ukraine;

Olena Ivashko, candidate of economic sciences, associate professor, Volyn National University named after Lesya Ukrainka, Lutsk, Ukraine.

STATE TAX POLICY IN THE SOCIAL SECURITY SYSTEM

Mykhailo Gordienko, candidate of political sciences, associate professor of the department of social work Yagotyn Institute of the MAUP, Yagotyn, Ukraine.

PREVENTIVE RESTRUCTURING: FOREIGN EXPERIENCE AND LESSONS FOR UKRAINE

Vasyl Derliuk, Postgraduate student, State Tax University, Irpin, Ukraine.

ON THE ISSUE OF COORDINATION OF FISCAL AND MONETARY POLICIES IN THE CONDITIONS OF THE WAR

Mykhailo Dzhus, PhD student, State Tax University, Irpin, Ukraine.

RISK MANAGEMENT CULTURE OF THE BANK AS A FACTOR OF ENSURING ITS RELIABILITY

Pavlo Dziuba, Postgraduate Student, Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine.

FINANCIAL SECURITY OF UKRAINE: THREATS AND PROSPECTS

Liudmyla Didenko, Ph.D. in Economics, Associate Professor, Assistant Professor of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine;

Viktoriia Yakymenko, obtaining the second (Master's) level of higher education, State Tax University, Irpin, Ukraine.

INSTITUTIONAL BASICS OF ENSURING ECONOMIC SECURITY IN THE CONDITIONS OF HIGH UNCERTAINTY

Yaroslav Zhalilo, Doctor of Economics, Senior Research Fellow, Deputy Director – Head of the Center for economic and social studies National Institute for Strategic Studies, Kyiv, Ukraine.

THE ESSENCE OF ECONOMIC SECURITY OF MICROENTERPRISES UNDER MARTIAL LAW CONDITIONS

Anastasia Zheltukhina, Higher Education Seeker, State Tax University, Irpin, Ukraine;

Larisa Milimko, Ph.D. in Law, Associate Professor, Department of Criminal Procedure and Analytical Activities, State Tax University, Irpin, Ukraine.

RESTRUCTURING AS A TOOL FOR POSITIVE ENTERPRISE TRANSFORMATIONS IN CONDITIONS OF HIGH UNCERTAINTY

Mykola Zayats, applicant for higher education of the third (scientific) level, Chernihiv Polytechnic National University, Chernihiv, Ukraine.

RESPONSIBILITY FOR VIOLATIONS OF TAX LEGISLATION

Khrystyna Zubko, applicant for the first (bachelor) level of higher education, group PB 21-6, State Tax University, Irpin, Ukraine;

Elena Melnik, Ph. D. of Juridical Sciences, Associate Professor, Associate Professor the Department of Financial and Tax Law, State Tax University, Irpin, Ukraine.

THE IMPACT OF MILITARY ACTIONS ON THE STRATEGY OF ECONOMIC SECURITY OF ENTERPRISES IN UKRAINE

Kateryna Indus, Candidate of Economic Sciences, Associate Professor at the Department of Finance, Accounting and Taxation UTEI SUTE, Ukraine

Nataliya Vasylykha, Candidate of Economic Sciences, Associate Professor at the Department of Management, Entrepreneurship and Trade UTEI SUTE, Ukraine.

ECONOMIC SECURITY OF ENTERPRISES DURING MARITAL STATE IN UKRAINE

Mykhailo Ishchuk, senior lecturer of the Department of Customs and Commodity Research, State Tax University, Irpin, Ukraine;

Hrystyna Holub, student of group MMB-21-1, State Tax University, Irpin, Ukraine;

FINANCIAL SECURITY OF AGRICULTURAL ENTERPRISES IN TIMES OF WAR

Viktor Karbivskiy, Postgraduate student, Polytechnic National University, Chernihiv, Ukraine, Chernihiv, Ukraine;

INVESTMENT PROJECTS FOR RAILWAY TRANSPORT ENTERPRISES UNDER CONDITIONS OF UNCERTAINTY: PERFORMANCE CRITERIA AND SELECTION

Oleksandr Kachkovskyi, Applicant for the third (Doctor of Philosophy) level of higher education, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Lyudmila Slyusareva**, Doctor of Economic Sciences, Professor, Head of the Department of Economics, of Economics, Entrepreneurship and Business Administration State Tax University, Irpin, Ukraine.

GLOBAL EXPERIENCE IN ORGANIZING PENSION PROVISION IN THE FORMATION OF A SOCIETY'S ECONOMIC SECURITY SYSTEM

Paulina Kolisnichenko, Doctor of Economics, Vice Rector for International Cooperation, WSHIU Academy of Applied Sciences, Poznan, Poland;

Iryna Chunytska, Doctor of Economics, Professor, Professor of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine.

CERTAIN ASPECTS OF ENSURING ECONOMIC SECURITY OF UKRAINE UNDER MARTIAL LAW

Dmytro Korol, Master's degree student of the second (master's) level of higher education, State Tax University, Irpin, Ukraine;

Yuliia Lymarenko, Doctor of Philosophy in Law, Senior Lecturer at the Department of Criminal Justice and analytical activities at the Research Institute of Economic Security and Customs, State Tax University, Irpin, Ukraine.

FEATURES OF INSURANCE IN UKRAINE DURING MARITAL STATE

Kushnir Diana, Student of the first (bachelor) level of higher education Academic
Scientific supervisor: **Olga Klyuchka**, candidate of economic sciences, associate professor, deputy dean for educational and methodological work of the faculty of social and humanitarian technologies, sports and rehabilitation; Associate Professor of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine.

IMPLEMENTATION OF CIRCULAR BUSINESS MODELS AS A BASIS FOR ECONOMIC SECURITY AND SUSTAINABLE DEVELOPMENT IN CONDITIONS OF LIMITED RESOURCES

Dmytro Lazarenko, Doctor of Economics, Professor, Head of the Department of Economics and Economic Security, State Tax University, Irpin, Ukraine;

Dmytro Papuk, Postgraduate Student, Institute of Industrial Economics, NAS of Ukraine, Kyiv, Ukraine.

RETROSPECTIVE ANALYSIS OF THE STATE OF MACROECONOMIC SECURITY OF UKRAINE

Andrii Lypkan, Postgraduate Student at the Department of Economics, Entrepreneurship and Economic Security, State Tax University, Irpin, Ukraine.

LEGAL REGULATION OF MICROLOANS: CONSUMER PROTECTION AND PREVENTION OF FINANCIAL INSTITUTIONS' ABUSE

Anatoliy Mazur, PhD of Law, Associate Professor, Associate Professor of the Department of Public and Private Law, University of Customs and Finance, Dnipro, Ukraine;

Maria Sysoienko, Student of the University of Customs and Finance, Dnipro, Ukraine.

ECONOMIC SECURITY OF UKRAINE IN THE CONDITIONS OF EUROPEAN INTEGRATION

Fedir Medvid, Doctor of Science in Political Science, Candidate of Philosophy, Associate Professor, Professor of the MCA, Professor of the Department of Theory of State and Law and Constitutional Law, Kyiv, Ukraine;

Eduard Chorny, Doctoral student of the Private Educational Institution «European Professional Doctorate», Kyiv, Ukraine;

Oksana Filipova, Postgraduate student of the Educational and Scientific Institute of Law, Interregional Academy of Personnel Management, Kyiv, Ukraine.

FOREIGN TRADE IS AN IMPORTANT FACTOR OF THE STABILITY OF THE OPEN ECONOMY OF UKRAINE

Tetiana Mykytenko, Doctor of Economics, Associate Professor, Associate Professor of the Department of Customs Affairs and Commodity Science, State Tax University, Irpin, Ukraine;

Olena Kharchuk, Doctor of Economics, Associate Professor, Associate Professor of the Department of Management, public management and administration, State University of Infrastructure and Technologies, Kyiv, Ukraine.

FINANCIAL SECURITY OF THE INSURANCE MARKET UNDER MARTIAL LAW

Yurii Myronchuk, PhD Student, State Tax University, Irpin, Ukraine.

LEGAL PRINCIPLES OF COUNTERACTION TO ECONOMIC CRIMINALITY, AS TO THREAT TO ECONOMIC SECURITY OF THE STATE

Larisa Milimko, candidate of legal sciences, Associate professor, Associate Professor of the Department of Criminal Justice and Analytical Activity, State Tax University, Irpin, Ukraine;

Elvira Kruts, applicant for higher education of the second (master's) level, State Tax University, Irpin, Ukraine.

INFORMATION SECURITY IN THE ACTIVITIES OF THE NATIONAL POLICE OF UKRAINE

Nadiia Morhun, PhD of Juridical Sciences, Professor of Department of Economic Security and Private Law of the National Academy of Internal Affairs, Associate Professor, Kyiv, Ukraine;

Oleksandr Shevchuk, PhD of Juridical Sciences, Professor of Department of Economic Security and Private Law of the National Academy of Internal Affairs, Associate Professor, Kyiv, Ukraine.

FINANCIAL MONITORING AS AN IMPORTANT ELEMENT OF ENSURING NATIONAL SECURITY IN TODAY'S CONDITIONS

Nataliya Moskalenko, PhD in Economics, Associate Professor, Associate Professor of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine;

Denysenko Yaroslav, Higher Education Seeker, 4th Year Student specialty 072 "Finance, banking, insurance and the stock market", State Tax University, Irpin, Ukraine.

FINANCIAL SECURITY OF BANKS DURING THE PROLONGED WAR

Natalia Moskalenko, Faculty of Economics Sciences, associate professor, Associate Professor of the Department of Financial Markets and technologies, State Tax University, Irpin, Ukraine.

THE ROLE OF EUROPEAN INTEGRATION PROCESSES IN THE POST-WAR RECONSTRUCTION OF UKRAINE: ECONOMIC AND SECURITY PERSPECTIVES

Oleksandr Nikolenko, AE24-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Olga Pizhuk**, Doctor of Economics, Professor, Professor of the Department of Economics, Entrepreneurship and Business Administration, State Tax University, Irpin, Ukraine.

SEIZURE OF ASSETS FOR THE BENEFIT OF THE STATE: CRIMINAL LAW ASPECT

Maksym Opanashchuk, Postgraduate student at the Department of Financial and Tax Law, State Tax University, Irpin, Ukraine.

INCREASING THREATS TO UKRAINE'S ECONOMIC SECURITY THROUGH ALL-SCALE WAR: PROBLEMS AND POSSIBILITIES OF OVERCOMING THEM

Oksana Pankova, candidate of Sociological Sciences, Assistant Professor, Leading Researcher, Institute of Industrial Economics, National Academy of Sciences of Ukraine, Kyiv, Ukraine;

Yanina Krasulina, lead engineer, Institute of Industrial Economics, National Academy of Sciences of Ukraine, Kyiv, Ukraine.

FISCAL POLICY DOMINANTS UNDER MARTIAL LAW

Mykola Pasichnyi, Sc.D. in Economics, Professor, Professor at the Department of Finance State University of Trade and Economics, Kyiv, Ukraine.

STATE FINANCIAL CONTROL UNDER MARITAL STATE

Pyrih Andrii, graduate students of the Department of Economic Security and Private Law, National Academy of Internal Affairs, Kyiv, Ukraine.

THE IMPACT OF SOCIAL INNOVATIONS ON CORPORATE FISCAL POLICY IN THE CONTEXT OF EUROPEAN INTEGRATION

Viktor Pyroh, Postgraduate student, Private joint-stock company «Higher educational institution «Interregional Academy of Personnel Management», Kyiv, Ukraine;

Scientific supervisor: **Oleksandr Datsii**, Doctor of Economic Sciences, Full Professor, Head of the Department of Marketing Educational and Scientific Institute of Management, Economics and Business, Private joint-stock company «Higher educational institution «Interregional Academy of Personnel Management», Kyiv, Ukraine.

LEGAL PECULIARITIES OF FUNCTIONING AND ENSURING FINANCIAL SECURITY OF THE STATE

Dmytro Sakaliuk, Postgraduate student, State Tax University, Irpin, Ukraine.

FINANCIAL INCLUSION AS A BASIC FOR SUSTAINABLE ECONOMIC RECOVERY IN UKRAINE

Victoria Skakun, Applicant for higher education of the first bachelor's degree, Odessa National Economic University, Odesa, Ukraine;

Scientific supervisor: **Nataliya Shykina**, PhD in Economics, Assistant Professor of the Department of Finance, Odessa National Economic University, Odesa, Ukraine.

TRENDS AND PERSPECTIVES OF THE DEVELOPMENT OF PUBLIC FINANCES OF UKRAINE IN CONDITIONS OF UNCERTAINTY

Danyil Skliarov, Student of the 2nd year, group OBP-23-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Koliada**, Candidate of Sciences (Economics), Senior Research Fellow, Associate Professor, Associate Professor of the Department of Public Finance, State Tax University, Irpin, Ukraine.

CORRUPTION AS A THREAT TO ECONOMIC SECURITY OF UKRAINE IN THE CONTEXT OF MILITARY AGGRESSION

Marianna Smorodinova, student of higher education of the second (master's) level, State Tax University, Irpin, Ukraine;

Viktoriia Liubavina, PhD of Law Sciences, Associate Professor, Associate Professor of the Department of Criminal Law and Procedure, State Tax University, Irpin, Ukraine.

ENSURING THE ECONOMIC SUSTAINABILITY OF THE HOTEL AND RESTAURANT BUSINESS

Yulia Snizhko, First-level student (bachelor) of higher education Faculty of Social and Humanitarian Technologies, Sports and Rehabilitation, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Mykola Husiatynskyi**, Candidate of Technical Sciences, Associate Professor, Associate Professor of the Department of Management and Public Administration, State Tax University, Irpin, Ukraine.

SOCIAL RISKS TO ECONOMIC SECURITY IN THE FACE OF UNCERTAINTY

Liudmyla Stozhok, PhD in Economics, postdoctoral fellow of Socioeconomics and Personnel Management Department, Kyiv National Economics University named after Vadym Hetman, Kyiv, Ukraine.

ANALYSIS OF THE TAX EFFICIENCY OF THE ENTERPRISE AS AN ELEMENT OF THE TAX RISK MANAGEMENT SYSTEM IN THE ENTERPRISE

Anastasiia Khodus, graduate student of the Department of Economics, Classical private university, Zaporizhzhia, Ukraine.

FORMATION OF INVESTMENT POLICY OF REGIONS

Viacheslav Tsehelnik, third (scientific) level higher education applicant, National University «Chernihiv Polytechnic», Chernihiv, Ukraine.

TO THE PROBLEM OF LEGAL REGULATION OF DOMAIN NAMES: THE EUROPEAN EXPERIENCE

Stella Tsybizova, judge of the Poltava district court of the Poltava region, trainer-teacher of the National School of Judges of Ukraine, Poltava, Ukraine.

SOCIAL SECURITY OF UKRAINIAN REFUGEES IN THE CONDITIONS OF A LARGE-SCALE WAR

Oksana Cheberyako, Doctor of Historical Sciences, PhD in Economics, Professor, Professor of the Department of Finance, Taras Shevchenko National University of Kyiv, Kyiv, Ukraine.

ECONOMIC SECURITY OF UKRAINE IN A FULL-SCALE WAR

Kyrylo Cherkashyn, Postgraduate student of the Department of criminal law and procedure, State Tax University, Irpin, Ukraine.

CURRENT CHALLENGES OF ECONOMIC SECURITY OF THE STATE: PRIVATIZATION OF STATE AND COMMUNAL PROPERTY

Anatolii Chynchyk, Doctor of Economic Sciences, Associated Professor, Economic Security Bureau of Ukraine, Kyiv, Ukraine;

Vitalii Areshonkov, Doctor of Sciences of Law, Professor, Head of the department, Economic Security Bureau of Ukraine, Kyiv, Ukraine.

BUDGET DEFICIT: PREREQUISITES FOR FORMATION AND WAYS OF MINIMIZATION

Nataliya Shykina, PhD in Economics, Assistant Professor of the Department of Finance, Odessa National Economic University, Odesa, Ukraine;

Andrii Skrypnyk, student of higher education of the second master's level, Odessa National Economic University, Odesa, Ukraine.

PROTECTION OF LAND RESOURCES: CHALLENGES AND OPPORTUNITIES

Yuzheka Viacheslav, applicant for higher education, Dnipro State University of Internal Affairs, Dnipro, Ukraine;

Scientific supervisor: **Shapovalova Kateryna**, Doctor of Philosophy in Law, Lawyer, Associate Professor of the Department of Civil Law Disciplines of the Educational and Research Institute of Law and Innovative Education, Dnipro State University of Internal Affairs, Dnipro, Ukraine

MILITARY AND ECONOMIC SECURITY OF THE STATE IN CONDITIONS OF HIGH UNCERTAINTY

Tetiana Yatsyk, Candidate of Law (Ph.D.), docent, Deputy Director for Educational and Methodological Work of the Educational and Research Institute of Economic Security and Customs, State Tax University, Irpin, Ukraine.

IV. LEGAL REGULATION OF THE STATE'S FISCAL POLICY IN THE CONTEXT OF EUROPEAN INTEGRATION

IMPLEMENTATION OF TAX POLICY IN THE CONTEXT OF EUROPEAN INTEGRATION: PROSPECTS AND CHALLENGES

Sudarenko Olena, PhD, associate professor, Associate Professor of the Department of Administrative, Financial and Information Law, State University of Trade and Economics, Kyiv, Ukraine;

Bychok Sofia, applicant of the first level of higher education, State University of Trade and Economics, Kyiv, Ukraine.

INCREASE OF TAXES IN UKRAINE IN THE CONDITIONS OF ONGOING WAR: HAVE APPROPRIATE TOOLS BEEN FOUND TO SOLVE URGENT PROBLEMS?

Maryna Anisimova, Ph.D. in History, Ph.D. in International Law, Associate Professor, Associate Professor at the Department of International Law and Law of the European Union, State Tax University, Irpin, Ukraine.

ORGANIZATION OF INTERACTION BETWEEN CUSTOMS AND TAX AUTHORITIES OF UKRAINE IN THE CONTEXT OF EUROPEAN INTEGRATION

Liudmyla Batanova, PhD in Law, Associate Professor, Associate Professor of the Department of Maritime and Customs Law of the National University «Odesa Law Academy», Odesa, Ukraine;

Andrii Sotskyi, PhD in Law, Associate Professor of the Department of Social Administration and Humanitarian Communications Chernivtsi Institute of the International Humanitarian University, Chernivtsi, Ukraine.

EUROPEANISATION OF CERTAIN LEGAL PRINCIPLES ON THE EXAMPLE OF CERTAIN TAXES AND DUTIES IN THE CONTEXT OF DOMESTIC TAX LEGISLATION

Olena Volkovych, PhD in Law, Associate Professor, Associate Professor of the Department of General Theoretical, Constitutional and Civil Jurisprudence Mykolaiv Educational and Research Institute of Law, National University «Odesa Law Academy», Odesa, Ukraine.

EXCHANGE OF TAX INFORMATION AND TAXPAYERS' RIGHTS IN CASE-LAW OF THE COURT OF JUSTICE OF THE EUROPEAN UNION

Kateryna Vudvud, Ph.D. student of the Department of Public Law, Yuriy Fedkovych Chernivtsi National University, Chernivtsi, Ukraine

FEATURES OF FISCAL POLICY FORMATION UNDER MARTIAL LAW CONDITIONS

Anastasia Zheltukhina, Higher Education Seeker, State Tax University, Irpin, Ukraine;

Marina Rudaya, Ph.D. in Economics, Associate Professor, Senior Researcher, Associate Professor of the Department of Criminal Procedure and Analytical Activities, State Tax University, Irpin, Ukraine.

LEGAL REGULATION OF THE SIMPLIFIED ACCOUNTING SYSTEM IN UKRAINE

Iryna Zhurakovska, PhD. In Economics, Associate Professor, Associate Professor at the Department of accounting and audit, Lutsk national technical university, Lutsk, Ukraine.

FISCAL INCENTIVES AND THEIR IMPACT ON BANKS' LIQUIDITY IN THE PROCESS OF EUROPEAN INTEGRATION

Mykhailo Kazimirov, PhD student, State Tax University, Irpin, Ukraine.

ON IMPROVING LAW ENFORCEMENT ACTIVITIES IN THE FIELD OF COUNTERACTION TAX EVASION

Olena Kalhanova, PhD in Law, Associate Professor, Head of the Department of Criminal of Criminal Procedure and Analytical Activity, State Tax University, Irpin, Ukraine;

Halyna Chyhryna, Ph.D. in Law, Associate Professor, Associate Professor of Department of Law Enforcement Activity, State Tax University, Irpin, Ukraine.

PROBLEMS OF LEGAL REGULATION OF TAX SECURITY IN THE CONDITIONS OF FISCAL POLICY

Liubov Kasianenko, Doctor of Law Science, Professor, Professor of the Department of Financial and Tax Law, State Tax University, Irpin, Ukraine;

Pavlo Kolomiets, Candidate of Law Sciences, Associate Professor, Associate Professor of the Department of Entrepreneurship and Law, Poltava State Agrarian University, Poltava, Ukraine.

INNOVATIVE UNDERSTANDING OF THE NAME AND FUNCTIONS OF THE INSTITUTION OF THE PRESIDENT OF THE STATE, THE PROSECUTOR'S OFFICE, THE FISCAL OR TAX AUTHORITY AND OTHER ANTIDELICTAL AGENCIES IN THE CONTEXT OF EUROPEAN INTEGRATION PROCESSES

Oleksandr Kyrychenko, Doctor of Juridical Sciences, Professor, Head of the Department of Law, Pylyp Orlyk International Classical University, Mykolaiv, Ukraine.

AN INNOVATIVE UNDERSTANDING OF THE MEGAGENESIS OF THE EVOLUTION OF HUMAN CIVILIZATION AS THE BASIS OF AN ACCOMPANYING LEGAL EDUCATION IN THE CONTEXT OF THE REQUIREMENTS OF EUROPEAN INTEGRATION PROCESSES

Oleksandr Kyrychenko, Doctor of Juridical Sciences, Professor, Head of the Department of Law, Pylyp Orlyk International Classical University, Mykolaiv, Ukraine;

Kira Grebenyuk, Obtaining a related juridical education by the first (bachelor) level of higher education from specialty 241 Hotel and restaurant business, Pylyp Orlyk International Classical University, Mykolaiv, Ukraine.

AN INNOVATIVE UNDERSTANDING OF THE ESSENCE AND SPECIFIC DIVISION OF CLASSICAL AND ONGOING CRIMINAL OFFENSES IN THE CONTEXT OF THE REQUIREMENTS OF EUROPEAN INTEGRATION PROCESSES

Oleksandr Kyrychenko, Doctor of Juridical Sciences, Professor, Head of the Department of Law, Pylyp Orlyk International Classical University, Mykolaiv, Ukraine;

Victoria Tkach, Obtaining a Higher Education in the Specialty 081 Law Faculty of Civil and Economic Justice, Odesa Juridical Academy National University, Odesa, Ukraine.

IMPACT OF ORGANIZED CRIME ON THE STATE ECONOMY

Ihor Klymenko, postgraduate, State Tax University, Irpin, Ukraine.

ANALYSIS OF THE COMPLIANCE OF THE UKRAINIAN TAX LEGISLATION WITH THE REQUIREMENTS OF THE EU DIRECTIVES ON INDIRECT TAXES

Yevhen Kozlov, 1st year post-graduate student, State Tax University, Irpin, Ukraine.

FISCAL FUNCTION OF CUSTOMS AUTHORITIES IN THE CONDITIONS OF EUROPEAN INTEGRATION: LEGAL ASPECTS

Tatiana Korneva, candidate of Law, Associate Professor of the Department of constitutional law and sectoral disciplines, educational and scientific institute of law, National University of Water and Environmental Engineering, Rivne, Ukraine;

Iryna Sirochuk, Lawyer, Rivne, Ukraine.

TAXATION OF FOREIGN ECONOMIC ACTIVITIES, AS A COMPONENT OF THE FISCAL POLICY OF UKRAINE IN THE EUROPEAN INTEGRATION PROCESS (CONCEPTUAL APPARATUS AND LEGAL SUPPORT)

Iryna Korostashova, Candidate of Law, Doctor of Philosophy in Law, Associate Professor, Associate Professor of the Department of Public Administration and Customs Administration, University of Customs and Finance, Dnipro, Ukraine.

THE PRINCIPLES OF EU TAX LAW AND THEIR IMPACT ON UKRAINE IN THE CONDITIONS OF EUROPEAN INTEGRATION PROCESSES

Vasylyna Krasko, Postgraduate student, State Tax University, Irpin, Ukraine.

DETERMINANTS OF NEGATIVE IMPACT ON LEGAL SUPPORT OF FISCAL POLICY OF UKRAINE

Yevhen Kurinnyi, Doctor of Law, Professor, Professor at the Department of Constitutional and Administrative Law, Zaporizhzhia National University, Zaporizhzhia, Ukraine.

A LOOK AT LEGAL AND PROCEDURAL APPROACHES TO THE FORMATION OF LEGAL REGULATION OF FISCAL POLICY IN THE CONTEXT OF EUROPEAN INTEGRATION

Mariana Kuts, PhD in Law, Director of the Methodology Department of the State Tax Service of Ukraine, Kyiv, Ukraine.

THEORETICAL BASIS OF STUDYING DETINIZATION OF THE ECONOMY

Kushnir Diana, Student of the first (bachelor) level of higher education, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Maryna Rudaya**, candidate of economic sciences, associate professor, associate professor of the Department of Criminal Justice and Analytical Activities, State Tax University, Irpin, Ukraine.

ON THE LEGAL STATUS OF THE STATE TAX SERVICE OF UKRAINE IN TODAY'S CONDITIONS

Natalia Lahovska, Candidate of Law, Associate Professor, Associate Professor of the Department of Civil Law and Procedure, State Tax University, Irpin, Ukraine;

Artem Teslytsky, student of the second (master's) level of higher education, State Tax University, Irpin, Ukraine.

THE ESSENCE OF THE INNOVATIVE UNDERSTANDING OF THE BASIC CONSTITUTIONAL DUTY OF THE STATE AND ITS BODIES, INCLUDING THE FISCAL AND TAX AUTHORITIES, IN THE CONTEXT OF EUROPEAN INTEGRATION PROCESSES

Yulia Lantsedova, Candidate of Juridical Sciences, Associate Professor, Associate Professor of the Department of Criminal Law and Procedure, National Aviation University, Kyiv, Ukraine.

LEGAL CONSEQUENCES OF ADAPTING UKRAINE'S CUSTOMS LEGISLATION TO EUROPEAN UNION STANDARDS

Borys Malov, PhD Student, State Tax University, Irpin, Ukraine.

EVIDENCE IN PROCEEDINGS REGARDING CRIMINAL OFFENSES IN THE FIELD OF ECONOMY

Sergiy Mudrak, postgraduate, State Tax University, Irpin, Ukraine.

PECULIARITIES OF TAX RULEMAKING DURING MARTIAL LAW

Andriy Novytskyi, Doctor of law, Professor, Deputy Chairman of the Scientific Council of the Ministry of Internal Affairs of Ukraine, Kyiv, Ukraine;

Natalia Novytska, Doctor of law, Professor, Professor of the Department of Civil Law and Procedure, State Tax University, Irpin, Ukraine.

FINANCIAL WELFARE OF LOCAL SELF-GOVERNMENT AS A BASIS FOR UKRAINE'S INTEGRATION INTO THE EUROPEAN UNION

Tetiana Paliichuk, Ph.D. in Economics, expert on local finance issues All-Ukrainian Association of Local Government Bodies «Association of Ukrainian Cities», Kyiv, Ukraine.

AN INNOVATIVE UNDERSTANDING OF THE LEGAL STATUS OF NATURAL PERSONS AND OTHER SOCIAL ENTITIES IN THE CONTEXT OF FUNDAMENTAL REFORM OF THE FISCAL OR TAX SYSTEM AND THE ENTIRE OTHER SYSTEM OF ANTIDELICTAL AGENCIES IN THE CONTEXT OF EUROPEAN INTEGRATION PROCESSES

Oleksandra Tuntula, Candidate of Juridical Sciences, Associate Professor, Prosecutor of the Mykolaiv Specialized Prosecutor's Office in the defense sphere of the Southern region, Mykolaiv, Ukraine.

LEGAL ASPECTS OF FISCAL POLICY REFORM OF UKRAINE IN THE CONTEXT OF EUROPEAN INTEGRATION

Vasyl Topchiy, Doctor of Law, Professor honored lawyer of Ukraine director of the educational and scientific institute of law, State Tax University, Irpin, Ukraine.

CRIMINAL-LEGAL CHARACTERISTICS OF CYBERCRIME IN THE SPHERE OF FINANCIAL POLICY

Yaroslav Kharchenko, third-level higher education (educational and scientific) applicant, State Tax University, Irpin, Ukraine.

CONFIRMATION OF THE TARGETED USE OF BUDGET GRANTS AS A FACTOR IN THE APPLICATION OF TAX BENEFITS

Maxim Chemerys, candidate of legal sciences, doctoral student, State Tax University, Irpin, Ukraine.

V. PRIORITY AREAS FOR ENSURING CUSTOMS SECURITY AND SIMPLIFYING INTERNATIONAL TRADE PROCEDURES

THE CUSTOMS EXPERTISE IN THE CONDITIONS OF WAR: STATUS, PROBLEMS, PERSPECTIVES

Nataliya Avramenko, Ph.D. in Technology, Associate professor, Associate Professor of the Department of Customs Affairs and Commodity Studies, State Tax University, Irpin, Ukraine;

Lesya Danylenko, deputy head of department, head of the commodity examination department and preliminary assessment of goods, Specialized laboratory for examination and research of the State Customs Service, Kyiv, Ukraine;

Alina Tkachenko, Ph.D. in Technology, Associate professor, Director of the Educational and Scientific Institute of Day Education, Poltava University of Economics and Trade, Poltava, Ukraine.

CUSTOMS POLICY IN THE CONTEXT OF EUROPEAN INTEGRATION

Hren Valentyna, Master's student, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Myroslav Hryhorchuk**, Doctor of Law, Head of the Administrative Department law, process and customs security, State Tax University, Irpin, Ukraine.

THE EFFECT OF SIMPLIFIED CUSTOMS PROCEDURES ON THE CIRCULATION OF SUGAR PRODUCTS: THE BALANCE OF SECURITY AND TRADE CONVENIENCE

Mariia Hrychyna, student of group MMB-21-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Borsa Vadim**, Ph.D. in Economics, Associate Professor of the Department customs and commodity, State Tax University, Irpin, Ukraine.

RISKS FOR NATIONAL SECURITY IN THE CONTEXT OF PROTECTION OF CUSTOMS INTERESTS

Alla Diduk, Ph.D (Law), Associate Professor, Director of the Research Institute Financial policy, State Tax University, Irpin, Ukraine;

Tetiana Vlasenko, Doctor of Sciences in Economics, Professor, Head of the Enterprise Economics and Business Organization Department, Simon Kuznets, Kharkiv National University of Economics, Kharkiv, Ukraine.

ANALYSIS OF THE PRACTICE OF MARKET SURVEILLANCE IN THE EU AND THE POSSIBILITY OF ITS APPLICATION IN THE UKRAINIAN CONTEXT

Hanna Doroshenko, Doctor of Sciences in Economics, Professor, V.N. Karazin Kharkiv National University, Kharkiv, Ukraine;

Mariia Chuzhdanova, Assistant, V.N. Karazin Kharkiv National University, Kharkiv, Ukraine.

AEO: STATUS ADVANTAGES FOR UKRAINIAN COMPANIES AT THE CURRENT STAGE

Daria Dunda, higher education student of the TEB-21-1 educational group, State Tax University, Irpin, Ukraine;

Svitlana Tsymbaliuk, PhD in Economics, Associate Professor, Associate Professor of the Department of customs affair and commodity science, State Tax University, Irpin, Ukraine.

PROBLEMATIC ISSUES OF CUSTOMS VALUATIONS IN THE CONTEXT OF HARMONIZATION OF THE LEGISLATION OF UKRAINE WITH THE EU ACQUIS COMMUNAUTAIRE

Anton Zhuchkov, PhD student, State Tax University, Irpin, Ukraine.

THE EUROPEAN e-CUSTOMS PROGRAM: A PRIORITY DIRECTION FOR SIMPLIFYING PROCEDURES AND INFORMATION SUPPORT FOR INTERNATIONAL TRADE

Igor Zabara, PhD. In Law, Associate Professor, Associate Professor of the Department of International law, Educational and Scientific Institute of International Relations of Taras Shevchenko National University of Kyiv, Kyiv, Ukraine.

COOPERATION IN THE FIGHT AGAINST SMUGGLING: BUILDING THE POTENTIAL OF THE CUSTOMS SERVICE OF UKRAINE

Victor Zaiats, Senior Research Department of Customs and Economic Security Research Institute of Financial Policy, State Tax University, Irpin, Ukraine;

Valeriy Khoma, Candidate of Legal Sciences, Associate Professor, leading Research Department of Customs and Economic Security Research Institute of Financial Policy, State Tax University, (Irpin, Ukraine.

CUSTOMS SECURITY OF UKRAINE: MEANS AND IMPLEMENTATION

Eduard Ivanchenko, Candidate of Juridical Sciences (Ph.D.), Professor of Ukrainian Technological Academy, Doctoral Student of Academician F. H. Burchak Scientific-Research Institute of Private Law and Entrepreneurship of National Academy of Law Sciences of Ukraine, Advisor to the Association of Customs Brokers of Ukraine, Kyiv, Ukraine.

KEY AREAS OF DEVELOPMENT OF THE MECHANISM OF APPLYING THE RISK MANAGEMENT SYSTEM FOR POST-CLOSING COUNTRY CONTROL PURPOSES

Kapitanets Svitlana, Ph.D. (Educ.), Associate Professor, Head of the Department of Customs and Economic Security, Research Institute of Financial Policy, State Tax University, Irpin, Ukraine.

TECHNICAL EQUIPMENT OF THE CUSTOMS OFFICE, AS A KEY TOOL FOR ENSURING THE CUSTOMS SECURITY OF THE COUNTRY DURING WAR

Liza Lychkun, higher education student, TEB 21-1, State Tax University, Irpin, Ukraine;

Svitlana Tsymbaliuk, PhD in Economics, Associate Professor, Associate Professor of the Department of customs affair and commodity science, State Tax University, Irpin, Ukraine.

IMPLEMENTATION OF THE EUROPEAN APPROACH TO THE REGULATION OF CUSTOMS REGIMES IN UKRAINE

Mykytenko Tetiana, Doctor of Economics, Associate Professor, Associate Professor of the Department of Customs Affairs and Commodity Science, State Tax University, Irpin, Ukraine;

Natalia Derzhak, Doctor of Economics, Associate Professor, Associate Professor of the Department of Customs Affairs and Commodity Science, State Tax University, Irpin, Ukraine;

Vadim Borsa, Ph.D. in Economics, Associate Professor of the Department of Customs Affairs and Commodity Science, State Tax University, Irpin, Ukraine.

NATIONAL LEGISLATION IN THE FIELD OF INTERACTION BETWEEN CUSTOMS AND LAW ENFORCEMENT AUTHORITIES OF UKRAINE IN PREVENTION AND COUNTERACTION TO SMUGGLING

Elvira Moldovan, Ph. D. in State Administration, Leading Researcher, Scientific and Research Institute of Financial Policy, State Tax University, Irpin, Ukraine;

Alla Diduk, Ph.D. in Law, Associated Professor, Director Scientific and Research Institute of Financial Policy, State Tax University, Irpin, Ukraine.

NASH EQUILIBRIUM EFFECTS IN TRADE DISPUTES

Mykola Neborachko, PhD student of the Department of Economics, Entrepreneurship and Business Administration, State Tax University, Irpin, Ukraine.

MAIN CONDITIONS AND CASES OF POST-CLEARANCE CONTROL AFTER COMPLETION OF CUSTOMS CLEARANCE

Olena Nelipovych, Senior Researcher at the Department of Customs Development Research Institute of Financial Policy, State Tax University, Irpin, Ukraine.

INTEGRATION OF DIGITAL TECHNOLOGIES IN CUSTOMS PROCEDURES

Solomiia Oliinyk, Master's student, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Iryna Petrova**, Ph.D. in Law, Associate Professor, Associate Professor at the Department of administrative law, procedure and customs security, State Tax University, Irpin, Ukraine.

THE ENTRY INTO LEGAL FORCE OF THE LAW ON THE LEGALISATION OF CANNABIS: NEW CHALLENGES FOR GERMAN CUSTOMS

Iryna Petrova, Ph.D. in Law, Associate Professor, Associate Professor at the Department of administrative law, procedure and customs security, State Tax University, Irpin, Ukraine.

INFORMATION RESOURCES FOR RISK MANAGEMENT IN POST-CUSTOMS CONTROL: THE EXPERIENCE OF POLAND

Sergii Popel, Candidate of Economic Sciences Head of the Department of the Development of Customs Affairs Research Institute for Financial Policy, State Tax University, Irpin, Ukraine.

FEATURES OF CUSTOMS REGULATION IN UKRAINE IN THE CONTEXT OF EUROPEAN STANDARDS ADAPTATION

Valeriia Prokopenko, D. Sc. in Economics, Professor, Director of the Institute of Economic Security and Customs, State Tax University, Irpin, Ukraine;

Olena Melnyk, Candidate of Economic Sciences, Associate Professor, Associate Professor at the Department of Customs and Commodity Research, State Tax University, Irpin, Ukraine.

TRANSNATIONAL THREATS TO CUSTOMS SECURITY: CURRENT TRENDS AND CHALLENGES

Yevgenii Ruchka, student of group MMB-21-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Vadim Borsa**, Ph.D. in Economics, Associate Professor of the Department customs and commodity, State Tax University, Irpin, Ukraine.

CBAM AS A TRADE BARRIER IN INTERNATIONAL TRADE

Iryna Sahaidak, PhD in Technical Sciences, Associate Professor, Associate Professor at the Department Customs and Commodity Science, State Tax University, Irpin, Ukraine.

CHARACTERISTICS OF JOINT ACTIVITIES OF CUSTOMS AND LAW ENFORCEMENT AUTHORITIES REGARDING ISSUES OF PREVENTION AND DETERMINATION OF SMUGGLING

Victoria Slobodian, Researcher of the Department of Development of Customs Affairs, Research Institute of Financial Policy, State Tax University, Irpin, Ukraine.

CUSTOMS SECURITY AS A COMPONENT OF THE ECONOMIC SECURITY OF THE STATE

Valery Strigun, student of MEB-21-1 group, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Yanina Belinska**, Doctor of Economics, professor, professor of the Department of Economics and Economic Security Department of Economic Security and Customs Affairs, State Tax University, Irpin, Ukraine.

THE ESSENCE OF AUTHORIZED ECONOMIC OPERATOR AND ITS IMPLEMENTATION IN UKRAINE

Yuliia Terebeichyk, student of group MMB-21-1, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Vadim Borsa**, Ph.D. in Economics, Associate Professor of the Department customs and commodity, State Tax University, Irpin, Ukraine

STATUS OF AUTHORIZED ECONOMIC OPERATOR IN THE CUSTOMS LEGISLATION OF UKRAINE

Yuliia Terebeichyk, student of group MMB-21-1 Department of Customs and Commodity Research, State Tax University, Irpin, Ukraine;

Mykhailo Ishchuk, senior lecturer Department of Customs and Commodity Research, State Tax University, Irpin, Ukraine

DOCTRINAL ISSUES OF CUSTOMS POLICY AND ENSURING THE STATE INTERESTS

Volodymyr Tertyshnyk, Doctor of Law, Professor, Professor at the University of Customs and Finance, Dnipro, Ukraine;

Viktor Chentsov, Doctor of Science in Public Administration, Professor, Chairman of the Academic Council, First Vice-Rector of the University of Customs and Finance, Honored Worker of Science and Technology of Ukraine, Dnipro, Ukraine.

MODELING OF SUPPLY CHAIN MANAGEMENT SYSTEMS

Serhii Tkachenko, PhD in Economics, Associate Professor, head of the department of Customs and Commodity Research, State Tax University, Irpin, Ukraine.

TECHNICAL MEANS OF CUSTOMS CONTROL FOR THE DETECTION OF SMUGGLING: CURRENT STATE AND DEVELOPMENT PROSPECTS

Svitlana Tsymbaliuk, PhD in Economics, Associate Professor, Associate Professor of the Department of customs affair and commodity science, State Tax University, Irpin, Ukraine;

Alyona Kalusenko, higher education student of the TEB-21-1 educational group, State Tax University, Irpin, Ukraine.

TECHNICAL MEANS AS A BASE FOR IMPROVING CUSTOMS CONTROL OF SMUGGLING TOBACCO PRODUCTS

Svitlana Tsymbaliuk, PhD in Economics, Associate Professor, Associate Professor of the Department of customs affair and commodity science, State Tax University, Irpin, Ukraine.

Mariia Poliukhovych, higher education student, State Tax University, Irpin, Ukraine.

CUSTOMS SECURITY OF UKRAINE IN THE CONTEXT OF GLOBALIZATION PROCESSES: ITS FEATURES AND STATUS

Anatolii Tsymbaliuk, PhD in Economics, Associate Professor, Associate Professor of the department of financial and tax law, State Tax University, Irpin, Ukraine;

Svitlana Tsymbaliuk, PhD in Economics, Associate Professor, Associate Professor of the Department of customs affair and commodity science, State Tax University, Irpin, Ukraine.

POST-CUSTOMS CONTROL AS A TOOL FOR COUNTERING CUSTOMS RISKS IN THE CONTEXT OF EUROPEAN INTEGRATION

Andrii Shevchenko, applicant for higher education of the second (master's) level, State Tax University, Irpin, Ukraine;

Maryna Kovalyova, Candidate of legal sciences, Associate Professor, Associate Professor of Department Financial and tax law, State Tax University, Irpin, Ukraine.

CURRENT DEVELOPMENT TRENDS OF TRANSFER PRICING IN UKRAINE

Yana Shpak, student of group OPB-22-1, Faculty of Tax Affairs, Accounting and Auditing, State Tax University, Irpin, Ukraine;

Yanina Belinska, Doctor of Economics, Professor, Professor of the Department of Economics and Economic Security, State Tax University, Irpin, Ukraine.

VI. SOCIO-HUMANITARIAN DETERMINANTS OF MODERN FISCAL POLICY ON THE PATH TO EUROPEAN INTEGRATION

TRANSLATION AS A METHOD AND FORM OF INTERCULTURAL COMMUNICATION

Volkova Liudmyla, Ph.D., Associate Professor of the Department of Foreign Languages, State Tax University, Irpin, Ukraine.

RELIGIOUS VALUES AS THE BASIS FOR THE DAILY ACTIVITIES OF EUROPEAN CONGREGATIONS (BASED ON MATERIALS FROM M. WEBER'S DOCTRINE)

Igor Bogdanovsky, Doctor of Philosophical Sciences, Professor, Professor of the Department of Psychology, Psychology and Sociology, State Subject University, Irpin, Ukraine;

Arseniy Dalekorey, postgraduate student of the Department of Sociology and Social Work for a special 054 "Sociology" Uzhgorod National University, Uzhgorod, Ukraine;

Olena Lvivkina, Doctor of Philosophical Sciences, professor, professor of the department of psychology, pedagogy and sociology, State Subsidiary University, Irpin, Ukraine.

THE EFFECT OF THE PRINCIPLE OF HUMANIZATION OF LAW IN TAX LEGAL RELATIONS: MODERN DETERMINANTS

Oleg Bohinich, candidate of legal sciences, senior researcher of the Department of Theory of State and Law, Institute of State and Law named after V. M. Koretsky National Academy of Sciences of Ukraine, Kyiv, Ukraine.

INSTITUTIONAL SUPPORT OF SOCIAL ENTREPRENEURSHIP IN ENSURING PUBLIC WELFARE

Andrii Braunahel, Ph.D. in Economics, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Nataliia Ruzhynska**, Associate Professor of the Department of Economics, Entrepreneurship, and Business Administration, State Tax University, Irpin, Ukraine.

THE PHENOMENON OF VALUES IN THE DEVELOPMENT OF UKRAINIAN SOCIETY UNDER THE CONDITIONS OF EUROPEAN INTEGRATION DURING THE TIME OF MARTIAL STATE

Olena Hotra, PhD in History, Associate Professor of the Department of psychology, pedagogy and social disciplines, State Tax University, Irpin, Ukraine.

PRACTICAL ASPECTS OF INCOME DECLARATION IN ITALY

Olena Yeni, PhD in Law.

SOCIAL PROTECTION AND SOCIAL SECURITY IN THE CONTEXT OF EUROPEAN INTEGRATION OF UKRAINE

Diana Kushnir, Student of the first (bachelor) level of higher education, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Olga Klyuchka**, candidate of economic sciences, associate professor, deputy dean for educational and methodological work of the faculty of social and humanitarian technologies, sports and rehabilitation; Associate Professor of the Department of Financial Markets and Technologies, State Tax University, Irpin, Ukraine.

FEATURES OF THE FINANCING OF SOCIAL PROGRAMS DURING THE WAR PERIOD IN UKRAINE

Anastasiia Lukiianenko, student of the first (bachelor's) level, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Tetiana Koliada**, Candidate of Sciences (Economics), Senior Research Fellow, Associate Professor, Associate Professor of the Department of Public Finance, State Tax University, Irpin, Ukraine.

EFFECTIVE PUBLIC DISCOURSE IN MANAGING THE EMOTIONAL CONSEQUENCES OF REGIONAL CRISES

Oleksiy Mishchenko, graduate student, State Tax University, Irpin, Ukraine;

Scientific supervisor: **Inna Kantsur**, PhD in Economics, docent, State Tax University, Irpin, Ukraine.

THEORETICAL AND LEGAL MODEL OF CONCILIATION PROCEDURES IN CIVIL JUDICIARY OF UKRAINE

Yevhen Riabko, graduate student, State Tax University, Irpin, Ukraine.

INTELLECTUAL MIGRATION AS A REDISTRIBUTION FACTOR OF HUMAN CAPITAL

Marharyta Sova, Doctor of Pedagogic, Professor, Professor of the Department of Psychology, Pedagogy and Social Disciplines, State Tax University, Irpin, Ukraine;

Svitlana Dienizhna, PhD in Pedagogic, Associate Professor, Associate Professor of the Department of Psychology, Pedagogy and Social Disciplines, State Tax University, Irpin, Ukraine.

THE POTENTIAL OF ARTIFICIAL INTELLIGENCE IN LANGUAGE EDUCATION

Tetiana Sukalenko, Doctor of Philological Sciences, Professor, Professor of the Department of Social Communications, Literature and Culture, State Tax University, Irpin, Ukraine;

Svitlana Shpetna, Candidate of Pedagogical Sciences, Associate Professor, Department of Foreign Languages, professional orientation, Luhansk Taras Shevchenko National University of Ukraine, Poltava, Ukraine.

EUROPEAN INTEGRATION VECTOR FOR UKRAINE: SOCIO-HUMANITARIAN ASPECTS

Alona Chorna, Senior lecturer at the Department of Foreign Languages, State Tax University, Irpin, Ukraine.