

SUPERVISION OF SCIENTIFIC WORKS OF HIGHER EDUCATION STUDENTS

Within the framework of the Jean Monnet Module, academic supervision was provided for the scientific works of higher education students on topics related to the Module, including European approaches to taxation, tax culture and tax literacy, tax consulting, international tax planning, combating aggressive tax planning, and taxation of non-residents.

In total, 12 student works were supervised on topics related to the Module, including 11 diploma theses of higher education students and 1 scientific work of a PhD student.

3.3.1. Diploma Theses of Higher Education Students

Academic Year: 2023–2024

1. **“Problems and Prospects for the Use of Tax Benefits in Ukraine and the Experience of EU Countries”** — specialty 071 “Accounting and Taxation”, educational programme “International Taxation”, group OMM-23-1; **student — Roman Myronov; academic supervisor — Iryna Prokopenko.**

2. **“Tax Culture and the Formation of Partnership Relations in the Tax Process: Experience of EU Countries”** — specialty 071 “Accounting and Taxation”, educational programme “International Taxation”, group OMM-23-1; **student — Oleksandr Nikitenko; academic supervisor — Iryna Prokopenko.**

3. **“Tax Consulting in Domestic Practice: Specific Features of Its Formation and Development Prospects”** — specialty 071 “Accounting and Taxation”, educational programme “Tax Consulting”, group OMP-23-1; **student — Yevhen Bovkun; academic supervisor — Tetiana Tuchak.**

4. **“Specific Features of Providing Tax Consulting Services in the Countries of Eastern Europe”** — specialty 071 “Accounting and Taxation”, educational programme “Tax Consulting”, group OMP-23-1; **student — Oleksandr Rozhok; academic supervisor — Tetiana Tuchak.**

5. **“Tax Consulting and Its Impact on the Formation of Tax Literacy among Taxpayers”** — specialty 071 “Accounting and Taxation”, educational programme “Tax Consulting”, group OMP-23-1; **student — Roman Tryboi; academic supervisor — Olha Ivanyshyna.**

6. **“Specific Features of the Tax Consulting Process: Methodological, Information and Economic Components”** — specialty 071 “Accounting and Taxation”, educational programme “Tax Consulting”, group OMPZ-23-1; **student — Yelizaveta Amelchkina; academic supervisor — Olha Ivanyshyna.**

7. **“Tax Consulting and Its Impact on the Formation of Tax Literacy among Taxpayers”** — specialty 071 “Accounting and Taxation”, educational programme “Tax Consulting”, group OMPZ-23-1; **student — Snizhana Skrypnyk; academic supervisor — Olha Ivanyshyna.**

Academic Year: 2024–2025

8. **“Combating Aggressive Tax Planning: European Experience and Its Implementation in Ukraine”** — specialty 071 “Accounting and Taxation”, educational

programme “International Taxation”, group OMM-24-1; **student — Vladyslav Diachenko; academic supervisor — Iryna Prokopenko.**

9. **“Current Priorities of Tax Culture and Tax Literacy among Taxpayers in Ukraine in the Context of the Experience of EU Countries”** — specialty 071 “Accounting and Taxation”, educational programme “International Taxation”, group OMM-24-1; **student — Oleksandr Zinchenko; academic supervisor — Olha Ivanyshyna.**

10. **“International Tax Planning and Combating Tax Evasion”** — specialty 071 “Accounting and Taxation”, educational programme “International Taxation”, group OMM-24-1; **student — Artem Muliar; academic supervisor — Tetiana Tuchak.**

Academic Year: 2025–2026

11. **“Taxation of Non-Residents: Practices of Ukraine and EU Countries”** — specialty D1 “Accounting and Taxation”, educational programme “International Taxation”, group OMM-25-1; **student — Anastasiia Moshkovska; academic supervisor — Tetiana Tuchak.**

3.3.2. Scientific Work of a PhD Student

1. **“Tax Culture as a Factor Influencing the Tax Liabilities of Business Entities: Experience of EU Countries”** — specialty 071 “Accounting and Taxation” (08.00.09 — Accounting, Analysis and Auditing (by Types of Economic Activity)); **student — Maksym Romaniuk; academic supervisor — Olha Ivanyshyna; period of implementation — 2023–2027.**