



Central  
Ukrainian  
National  
Technical  
University



Faculty of  
Economics

Central Ukrainian National Technical University (CUNTU) (Kropyvnytskyi, Ukraine)  
University of Economy (Wyższa Szkoła Gospodarki) (Bydgoszcz, Poland)  
Akademia Nauk Stosowanych Mazovia (Siedlce, Poland)  
ISMA University (Riga, Latvia)  
Baku Business University (Baku, Azerbaijan)  
Georgian Technical University (Tbilisi, Georgia)  
Batumi Shota Rustaveli State University (Batumi, Georgia)  
Batumi Navigation Teaching University (Batumi, Georgia)  
National Institute of Economic Research (Batumi, Georgia)  
Business Academy of Georgia (Tbilisi, Georgia)  
Business Academy of Sciences in Georgia (Tbilisi, Georgia)  
International Research, Education and Training Centre (Tallinn, Estonia)

## II International Scientific and Practical Internet Conference of applicants of higher education and student youth

### «ACCOUNTING, TAXATION AND CONTROL IN MANAGEMENT»

24 November 2022

#### WORKING SECTIONS OF THE CONFERENCE:

- SECTION 1** *Innovative model of socio-economic development of the state and regions*  
**SECTION 2** *Development of professions of accountant, auditor, economist, financier in the global economic environment*  
**SECTION 3** *Trends, problems, and prospects for the development of accounting science, accounting methodology, and practice*  
**SECTION 4** *Problems and prospects for the development of the taxation system and information providing of the tax relations*  
**SECTION 5** *Status and prospects of using information technology in accounting, analysis, auditing, financial and credit, and marketing activities*  
**SECTION 6** *Problems and prospects of analysis and control development in the management system*

#### CONFERENCE ORGANIZING COMMITTEE:

##### Head of the organizing committee of the conference:

*Oleksandr Levchenko*, Doctor in Economics (Doctor of Economic Sciences), Professor, Academician of the Academy of Economic Sciences of Ukraine, Vice-rector for scientific work, CUNTU

##### Deputies of the head of the conference organizing committee:

*Natalia Shalimova*, Doctor in Economics (Doctor of Economic Science), Professor, Dean of the Faculty of Economics, CUNTU

*Halyna Kuzmenko*, PhD in Economics (Candidate of Economic Sciences), Associate Professor, Honored Economist of Ukraine, Knight of the Order of Princess Olga

##### Honorary members of the conference organizing committee:

*Petro Kalyta*, President of Public Union «Ukrainian Association for Excellence and Quality», Vice-President of the World Council for Quality, Deputy Head of the National Council for Quality under the President of Ukraine, Member of the General Assembly of the European Organization for Quality (Kyiv, Ukraine)

*Aadu Lee*, Secretary General of the Association of the East European Air Transport Association (EEATA) (Riga, Latvia)

*Viacheslav Bykovets*, Director General of the Union of Small, Medium and Privatized Enterprises of Ukraine (Kyiv, Ukraine)

*Sikora Filip*, Doctor in Economics, Chancellor of University of Economy (Wyższa Szkoła Gospodarki) (Bydgoszcz, Poland)

*Bożena Piechowicz*, Doctor in Economics (Doctor of Economic Sciences), Rector, Akademia Nauk Stosowanych Mazovia, (Siedlce, Poland)

*Abbasov Ibad Musa Oglu*, Doctor in Economics (Doctor of Economic Sciences), Professor, Rector, Baku Business University (Baku, Azerbaijan)

*Parmen Khvedelidze*, Doctor of Sciences, Professor, Rector, Batumi Navigation Teaching University (Batumi, Georgia)

*Deniss Djakons*, Doctor in Economics, Professor, Rector, ISMA University (Riga, Latvia)

*Natela Tsyklashvili*, Doctor in Economics (Doctor of Economic Sciences), Professor, Dean of the Faculty of Economics and Business, Batumi Shota Rustaveli State University (Batumi, Georgia)

*Eradze Ia*, Rector of Business Academy of Georgia (Tbilisi, Georgia)

*Teimuraz Babunashvili*, Doctor in Economics (Doctor of Economic Sciences), Professor, President of Business Academy of Sciences in Georgia (Tbilisi, Georgia)

*Bairamov Eshgin Ali Oglu*, Doctor in Economics, Vice-Rector for International Relations, Baku Business University (Baku, Azerbaijan)

*Gechbaia Badri*, Doctor of Economics, Associate Professor, Academician of the Scientific Academy of Business of Georgia, Head of the Department of Business Administration, Management and Marketing, Batumi Shota Rustaveli State University. Head of the Research Center of Batumi Navigation Teaching University (Batumi, Georgia)

*Abzalava Anzor*, Doctor in Economics (Doctor of Economic Sciences), Professor, Georgian Technical University (Tbilisi, Georgia)

*Rusudan Kutateladze*, Doctor in Economics (Doctor of Economic Sciences), Professor, Dean of the Faculty of Business Technology, Georgian Technical University (Tbilisi, Georgia)

*Ketevan Goletiani*, Doctor of Business Administration, Doctor of Technical Sciences, Professor. Dean of the Faculty of Logistics, Batumi Navigation Teaching University (Batumi, Georgia)

*Isadze Namiq Agaheydar Oglu*, PhD in Business Administration, Associate Professor, member of the board of the International Research, Education and Training Centre (Tallinn, Estonia)

##### Members of the conference organizing committee:

*Olga Viunyk*, PhD in Economics (Candidate of Economic Sciences), Associate Professor of the Department of Economics, Management and Commercial Activity, CUNTU

*Ruslana Zhovnovach*, Doctor in Economics (Doctor of Economic Sciences), Professor, Head of the Department of Economic Theory, Marketing and Economic Cybernetics, CUNTU

*Volodymyr Zaichenko*, Doctor in Economics (Doctor of Economic Sciences), Associate Professor, Head of the Department of Economics and Entrepreneurship, CUNTU

*Olena Magopets*, PhD in Economics (Candidate of Economic Sciences), Associate Professor, Head of the Audit, Accounting and Taxation Department, CUNTU

*Ivan Mytsenko*, Doctor in Economics (Doctor of Economic Sciences), Professor, Head of International Economic Relations Department, CUNTU

*Vasyl Orlyk*, Doctor of Historical Sciences, Professor, Head of the Department of History, Archeology, Information, and Archival Business, CUNTU

*Volodymyr Sybirtsev*, Doctor in Economics (Doctor of Economic Sciences), Professor, Head of the Department of Finance, Banking and Insurance, CUNTU

*Volodymyr Shalimov*, PhD in Economics (Candidate of Economic Sciences), Associate Professor of the Department of Finance, Banking and Insurance, CUNTU

*Smirnov Oleksii*, PhD in Economics (Candidate of Economic Sciences), head of the methodical and organizational department

*Reznik Liliia*, specialist of the 1st category of the methodical and organizational department

*Anastasiia Koriak*, applicant, deputy head of the quality of the educational process among applicants of the Faculty of Economics, CUNTU

##### Secretaries responsible of the conference organizing committee:

*Nadiia Smirnova*, PhD in Economics (Candidate of Economic Sciences), Associate Professor of the Audit, Accounting and Taxation Department, CUNTU

*Oleksandr Gai*, PhD in Economics (Candidate of Economic Sciences), Associate Professor of the Audit, Accounting and Taxation Department, CUNTU

Working languages of the conference:  
*Ukrainian, English.*

## Conditions of Participation in the Conference:

To participate in the II International Scientific and Practical Internet Conference it is necessary to by **November 22, 2022:**

1. fill out the application for participation in the conference using the link: <https://forms.gle/XJ4gYrLFxOL63VEKA>

2. send the *abstracts* (the name of the file is *Petrenko\_abstracts*) in electronic form at the address [studkonf2022@gmail.com](mailto:studkonf2022@gmail.com)

**Participation in the conference is free of charge.**

According to the conference materials, **electronic versions of the conference materials** will be released: 1) conference program; 2) collection of abstracts; 3) certificate of participation in the conference.

An electronic version of the collection of abstracts will be published in the Repository of the Central Ukrainian National Technical University (ISSN 2524-0765): <http://dspace.kntu.kr.ua>.

Abstracts of the reports in electronic form and the application for the conference should be sent to [studkonf2022@gmail.com](mailto:studkonf2022@gmail.com) to the secretary of the conference organizing committee *Nadiia Smirnova*, PhD in Economics (Candidate of Economic Sciences), Associate Professor, Associate Professor of the Audit, Accounting and Taxation Department, CUNTU.

If you have any questions about attending the conference, please contact the **conference organizing committee:**

*Nadiia Smirnova* (secretary of the conference organizing committee), PhD in Economics (Candidate of Economic Sciences), Associate Professor of the Audit, Accounting and Taxation Department, CUNTU(+38) 050-93-75-007, [studkonf2022@gmail.com](mailto:studkonf2022@gmail.com)

## Requirements for the Design of the Theses:

1. The volume of abstracts - up to 3 pages (format - page A4)
2. Fields: upper, lower, left, right - 2 cm. Paragraph indent 1.25 cm.
3. The output and the main text of the abstract should be in the font: Times New Roman, 14 pt., line spacing - 1.0.
4. **The UDC (in bold)** is placed in the left corner of the sheet. The next line contains the ***Author's name (s) in bold, italics*** in the upper right half of the page. Below (on the right) in the usual font in the following order: level of education, specialty; name of the educational institution; name of the city, country. Information about the scientific supervisor should be indicated below: «*scientific supervisor*» - italics; below in normal font - surname and first name, academic degree and academic title, even below - the position in full. One line below is the **TITLE OF THESIS** – in capital letters, bold, centered.
5. Formulas should be executed in the formula editor, the drawings are grouped.
6. The title «**Literature**»: - center, in usual letters, bold, Times New Roman, 12 pt. The list of references is made out in the font: Times New Roman, 12 pt., line spacing - 1.0, numbered list, indentation 1.0 cm. Literature for abstracts submitted in Ukrainian language is made according to the rules of the standards of Ukraine (State standard of Ukraine 8302:2015). References for abstracts submitted in English are made according to the requirements of the standard **APA** (American Psychological Association (APA) Style). Recommendations for link design: [http://economics.kntu.kr.ua/doc/Rekomend\\_Oforml\\_spisku\\_dgerel.pdf](http://economics.kntu.kr.ua/doc/Rekomend_Oforml_spisku_dgerel.pdf)
7. Number of authors - no more than two persons.  
*The name of the abstract and application files* must include the name of the *first* author and the number of the section (for example, Ivanov\_1\_abstract; Ivanov\_1\_application).

### Example:

**UDC 657**

***Petrenko Petro***

applicant of the first (bachelor's) level of higher education  
specialty 071 "Accounting and Taxation"

Central Ukrainian National Technical University  
Kropyvnytskyi, Ukraine

*Supervisor:*

Nadiia Smirnova, PhD in Economics,  
Associate Professor of the Audit, Accounting and Taxation Department, CUNTU

## **HISTORICAL STAGES OF DEVELOPMENT OF ACCOUNTING AND AUDIT**

Text of abstracts.....

### **References:**

1. Bilukha, M. T. (2000). *Teoriia bukhhalterskoho obliku: pidruchnyk [Accounting theory: a textbook]*. Kyiv: PP «Vlad i Vlada» [in Ukrainian].
2. Bilukha, M. T. (1996). *Teoriia finansovo-hospodarskoho kontroliu i audytu: pidruchnyk [Theory of financial and economic control and audit: a textbook]*. Kyiv: PP «Vlad i Vlada» [in Ukrainian].