

## **Program**

### **International Student Symposium**

# **EXPERIENCE. KNOWLEDGE. CONTEMPORARY CHALLENGES**

**1<sup>st</sup> Edition**

*„Back to the Future. Social – economic  
Challenges and Perspectives”*

**May 20th-21st, 2021  
Bucharest, Romania**



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Lecturer **Cristina Mihaela Sâmbolan**, PhD - “ARTIFEX” University of Bucharest

**Note:**

**Taking into account the exceptional situation caused by the  
COVID -19 pandemics and the protective measures  
imposed by the national and international authorities, the  
symposium is organized as a video-conference.**

## Welcoming message

**Prof. Alexandru Manole PhD., “ARTIFEX” University of Bucharest**

## Messages from partner institutions and guests

Author(s) Affiliation	<b>Cristian Florin CONSTANTINESCU</b> <i>Student</i> <i>“ARTIFEX” University of Bucharest, Romania</i>
Coordinator	<b>Assoc. prof. Virginia CUCU PhD.</b> <i>“ARTIFEX” University of Bucharest, Romania</i>
Title of the paper	<b>CONDUCEREA SOCIETĂȚILOR COOPERATIVE – VERSUS CONDUCEREA SOCIETĂȚILOR COMERCIALE MANAGEMENT OF COOPERATIVE COMPANIES – VERSUS COMMERCIAL COMPANIES</b>
Abstract	<i>According to the applicable legal regulations, commercial and cooperative companies are legal entities, they meet the criteria to be legal entities, they are self-organized and run commercial activities. On the other hand, in commercial companies, the associates who represent and manage the company exert their attributes of management, administration and control of activities, according to the provisions of the company’s statute and, in cooperative companies, the administration, management and control of the activity is performed by all member cooperators, by the organisms they democratically choose. The purpose of the present paper is to realize an inventory on the similarities and differences between the two economic entities.</i>

Author(s) Affiliation	<b>Mykyta LEKAMTSEV</b> <i>Student</i> <i>Odessa National Economic University</i>
Coordinator	<b>Inna UKHANOVA PhD.</b> <i>Odessa National Economic University</i>
Title of the paper	<b>FACTORS OF INFLUENCE ON THE IMPLEMENTATION AND</b>



**DEVELOPMENT OF INTERNATIONAL FINANCIAL CONSULTING SERVICES**

**Abstract** *This research shows the purpose to determine the role of changes in the macro and micro environment in the international arena, their impact on the development of international financial consulting services and identify current trends in consumers and financial service providers. Author suggests the view on factors in the development of international consulting. Negative tendencies contributing to the protracted stagnation of the consulting services market in the post-soviet countries are revealed. Factors influencing the development of the international consulting market in Ukraine are considered and summarized.*

**Author(s)** **Mihail CIOBANU**  
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**Coordinator** **Assoc. Prof. Tania COLESNICOVA PhD.**  
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**Title of the paper** **INITIATIVES FOR CHILDREN IN DIFFICULTY FROM BUSINESS DURING THE COVID-19 PANDEMIC**

**Abstract** *The accumulation during the COVID-19 pandemic of ecological, institutional crises, trade barriers, increasing debt, economic, political, social, financial or other challenges have strongly affected vulnerable groups of the population, especially children in difficulty due to their dependence on significant adults (parents, guardians, guardians). In order to reduce the negative impact on such population groups, various entities (state authorities, NGOs, international organizations) have implemented relief and recovery measures. The business sector, which is not usually considered a traditional support provider, has also contributed to such efforts. This paper aims to present a review of business initiatives to support children in difficulty during the COVID-19 pandemic. It is found that a significant part of companies especially prefer to donate to charities specializing in supporting children in difficulty.*

Author(s) Affiliation	<b>Sanda ȘTEFAN, Ana Maria PRECUP</b> <i>Students</i> <i>“ARTIFEX” University of Bucharest, Romania</i>
Coordinator	<b>Assoc. prof. PhD. Anca Sorina POPESCU-CRUCERU</b> <i>“ARTIFEX” University of Bucharest, Romania</i>
Title of the paper	<b>CEȘIUNEA DE CREANȚĂ ȘI PRELUAREA DATORIEI DIN CODUL CIVIL</b> <b>CESSION OF RECEIVABLE AND TAKEOVER OF DEBT IN THE CIVIL CODE</b>
Abstract	<i>The assignment of the debt and the taking over of the debt represent the legal operation by which the debt of a debtor is taken over by a third party compared to the initial obligatory relationship, which will be obliged together with the initial debtor or alone, releasing the first from the debt. The Civil Code defines in Art.1599 the taking over of debt as the transmission by the debtor of the obligation to pay a sum of money or to execute another service to another person.</i>

Author(s) Affiliation	<b>Georgiana-Cristina ENESCU, Mihaela BĂLAN, Renata DOGEANU</b> <i>Students</i> <i>“ARTIFEX” University of Bucharest, Romania</i>
Coordinator	<b>Assoc. prof. PhD. Anca Sorina POPESCU-CRUCERU</b> <i>“ARTIFEX” University of Bucharest, Romania</i>
Title of the paper	<b>FORME DE SOCIETĂȚI ÎN DREPTUL ROMÂN</b> <b>FORMS OF COMPANIES IN THE ROMANIAN LAW</b>
Abstract	<i>The forms of companies in Romanian law are of two types: company with legal personality called commercial company and company without legal personality called simple company, having both similarities and differences, and the company as definition, according to paragraph 1 of the Civil Code, consists of two or several persons who undertake to cooperate with each other in order to share the benefits.</i>

Author(s) Affiliation	<b>Nicoleta Gabriela CHIRNOGEANU, Andreea DUMITRU, Viorel BURLACU</b> <i>Students</i> <i>“ARTIFEX” University of Bucharest, Romania</i>
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Title of the paper	<b>PUBLICITATEA ÎNȘELĂTOARE ÎN EXEMPLE PRACTICE MISLEADING ADVERTISING IN PRACTICAL EXAMPLES</b>
Abstract	<i>Advertising is seen as misleading if it involves false, misleading or deceptive information that is likely to cause the average consumer to act in a way they might otherwise not. Advertising may also be considered misleading if important information that the average consumer needs to make an informed decision is left out. Misleading advertising covers claims made directly to consumers by manufacturers, distributors and retailers, as well as in advertisements, catalogues or websites.</i>

Author(s) Affiliation	<b>Olesja RADOLOVA</b> <i>Student</i> <i>Dmytro Motornyj Tavria State Agrotechnological University in Melitopol</i>
Coordinator	<b>Assoc. prof. PhD. Anna KOSTJAKOVA</b> <i>Dmytro Motornyj Tavria State Agrotechnological University in Melitopol</i>
Title of the paper	<b>THE IMPACT OF ACCOUNTING POLICIES ON THE FORMATION OF FINANCIAL RESULTS</b>
Abstract	<i>The study is devoted to the most important component of the mechanism of management of economic activity of the enterprise - skillfully formed accounting policy. There are many examples of the impact on this process of formation, which provides complete, accurate, truthful information, especially for interested users and building effective accounting in the enterprise.</i>

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Title of the paper	<b>TEHNICA PARTIDEI DUBLE ÎN CONTABILITATE</b> <b>THE DOUBLE ENTRY TECHNIQUE IN BOOKKEEPING</b>
Abstract	<i>In this paper we have presented some characteristics related to the double entry in bookkeeping, defining it as a bookkeeping recording technique according to which each transaction is recorded in at least two accounts. There is no limit for the number of accounts that can be used to record a transaction, but there must be at least two, one for the debit side and one for the credit one.</i>

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Title of the paper	<b>IAS 21- EFECTELE MODIFICĂRIILOR CURSURILOR DE SCHIMB VALUTAR</b> <b>IAS 21- EFFECTS OF THE MODIFICATIONS OF THE CURRENCY EXCHANGE RATES</b>
Abstract	<i>As the interaction between companies increases across borders, the bookkeeping of transactions with currencies, as the translation of financial situation has become an important system. An entity is exposed to foreign currency related gains or losses by investments or balances in foreign currency or by holding a foreign operation. In order to evaluate these risks and the related impact, the transactions and balances in foreign currency should be recorded with accuracy. IAS 21 aims to establish the framework to include the transactions in foreign currency and abroad-run operations in the financial situation of an entity and the conversion of financial</i>

*situation in a given currency for reporting/presentation purposes. Transactions in foreign currencies and translations affect inevitably the net income of an entity and/or other global incomes. Despite the fact that IAS 21 has established the framework for recording these effects in accounting, the management can continue to use a given appreciation in practice. When they analyze the financial situations, users of information should be aware of the basic methods used to account for the differences of foreign currency exchange rates, because the results of the analysis of financial situations depend, in high ratio, on these methods.*

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**Title of the paper** **TRATAMENTUL CONTABIL AL INVESTIȚIILOR PE TERMEN SCURT**  
**ACCOUNTING TREATMENT OF SHORT-TERM INVESTMENTS**

**Abstract** *This paper approaches the topic both from the theoretical and practical viewpoints. The chosen topic is „The accounting treatment of short-term investments”. The reason for which we chose to treat this subject is the use of bookkeeping and financial information to take decisions and to enrich the knowledge necessary for a more beneficial future for the population.*

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Title of the paper **IFRS 9 FROM PROJECT TO IMPLEMENTATION CHALLENGE FOR THE BANKING SYSTEM**

Abstract *International Financial Reporting Standards (IFRS) are developed by the International Accounting Standards Board (IASB) and aim to provide high quality, transparent and comparable information in financial statements and other financial reporting to help investors, other participants in global capital spots and other users of financial information to make economic decisions. The global financial crisis has demonstrated the need to find solutions for correctly measuring credit risk. Starting with 2009, the IASB has developed new principles and models for timely recognition of credit losses. This is how IFRS 9 - Financial Instruments, which includes IAS 39 - Financial Instruments: Recognition and Measurement. The IFRS 9 version issued in July 2014 replaces all other versions and is effective from January 1, 2018.*

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Title of the paper **IFRS BUSINESS COMBINATIONS**

Abstract *IFRS 3 is valid for any operations, transactions or events that can be valued and identified as a finished process of business combination. Therefore, this standard is not applied for transactions for beginning joint activity / entrepreneurship, of joint and individual transactions to acquire assets and transactions of investments in subsidiaries. The main criteria to attribute the data to the specified standard is that the transaction, operation, or event leads to the acquisition of assets, economic model, technology, processes and obligations that form a business. If the assets are acquired, and they do not represent a business in the generally accepted sense of this concept, then the company must consider this transaction, regardless of its own desire, as acquisition of assets, regulated by a separate IFRS standard.*

Author(s)	<b>Florentina Delia PĂȘĂILĂ</b>
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Coordinator	<b>Lecturer Cristina CARANICA PhD.</b> <i>“ARTIFEX” University of Bucharest, Romania</i>
Title of the paper	<b>DREPTURI SALARIALE ȘI BENEFICII ACORDATE ANGAJAȚILOR SUB FORMA INSTRUMENTELOR DE CAPITALURI PROPRII SALARY RIGHTS AND BENEFITS GRANTED TO THE EMPLOYEES AS INSTRUMENTS OF EQUITY</b>
Abstract	<i>The return of own equity is the most important coefficient for the evaluation of a financial status of an enterprise and of the level of investments’ attractiveness and is used actively by managers, owners and investors to diagnose the financial status.</i>

Author(s)	<b>Mihaela SIMA, Florentina Raluca NISTOR, Laurențiu ROȘU</b>
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Coordinator	<b>Lecturer Cristina CARANICA PhD.</b> <i>“ARTIFEX” University of Bucharest, Romania</i>
Title of the paper	<b>TRATAMENTUL CONTABIL AL IMOBILIZĂRILOR ACHIZIȚIONATE PRIN LEASING ÎN CONTEXTUL LEGISLATIV ACTUAL THE ACCOUNTING TREATMENT OF FIXED ASSETS ACQUIRED THROUGH LEASING IN THE PRESENT LEGAL CONTEXT</b>
Abstract	<i>This paper analyzes the fixed assets acquired through leasing, by putting accent on the legal terms used in present’s leasing industry, the specific bookkeeping aspects and monographies used within the bookkeeping treatment.</i>

Author(s) Affiliation	<b>Ana CONSTANTINESCU, Andreea BUȘILĂ</b> <i>“ARTIFEX” University of Bucharest, Romania</i> <i>Students</i>
Coordinator	<b>Lecturer Ana CARP Ph.D.</b> <i>“ARTIFEX” University of Bucharest, Romania</i>
Title of the paper	<b>CENTENARUL PROFESIEI CONTABILE ÎN ROMÂNIA - DE LA TRANCU-IAȘI LA PERIOADA COMUNISTĂ - CENTENARY OF THE ACCOUNTING PROFESSION IN ROMANIA – FROM TRANCU-IAȘI TO THE COMMUNIST PERIOD</b>
Abstract	<i>The relationships of exchanging goods between the members of the human society have led to the occurrence of a “memory” of the operations that took place in the moment the exchange was made or in connection with the exchange. Over time, both the physical support of the recording, and the modality of record, have evolved together with the growth of complexity of the economic relationships, leading to the apparition of a specific economic thinking, particularly the accounting thinking. Thus, the necessity of a new profession, that is the accounting profession, appeared. In this paper, we present, chronologically, the stages of occurrence of the accounting profession. Likewise, we try to emphasize the importance of this profession, considering that the centenary of the accounting profession, which is celebrated this year, must be marked also by the contribution of the students in Finances of the “ARTIFEX” University of Bucharest. In this context, it is worthy to remember the words of Grigore Trancu-Iași, who animated the accounting movement: “I put my hope into future generations, and I do not wish for them but, by work and culture, by quality of heart and momentum, to be greater, worthier and happier than we were.”</i>

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Title of the paper **CENTENARUL PROFESIEI CONTABILE ÎN ROMÂNIA - PROFESIA CONTABILĂ IN PERIOADA COMUNISTĂ – CENTENARY OF THE ACCOUNTING PROFESSION IN ROMANIA – ACCOUNTING PROFESSION DURING THE COMMUNIST PERIOD**

Abstract *In this paper, we illustrate the evolution of the accounting thinking on the national and international plan, the legal provisions regarding the technical and accounting expertise, the modalities to regulate the financial situations. During 1952-1994, an effort of applying an unique framework of accounts in Romania is observed, which makes necessary the knowledge of accounting professionals.*

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Title of the paper **CENTENARUL PROFESIEI CONTABILE ÎN ROMÂNIA - PREZENTUL PROFESIEI CONTABILE – CENTENARY OF THE ACCOUNTING PROFESSION IN ROMANIA – THE PRESENT OF THE ACCOUNTING PROFESSION**

Abstract *Since the degree of King Ferdinand I of Romania, of July 13, 1921 until present times, the accounting profession has accumulated a hundred years of history and value and experience in the same amount. If the establishment of C.E.C.C.A.R. has been correlated with the evolution of the economic relationships, with the appearance of the labor laws, of the first law of labor unions and labor conflicts, the re-establishment of the C.E.C.C.A.R on new, modern, foundations is undoubtedly linked to the evolution of accounting systems. Quality works that would reflect data and transaction from accounting operations are guaranteed by the accounting profession. The paper illustrates the idea that present generation, by celebrating the past of the accounting profession, guarantees that the future is written at the present time.*

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Title of the paper	<b>IMPROVEMENT OF INVENTORY AT AGRICULTURAL ENTERPRISES OF UKRAINE</b>
Abstract	<i>The article is devoted to substantiation of theoretical and methodical bases of the organization and carrying out of inventory at the agricultural enterprises of Ukraine. Ways to improve land inventory and ensure future costs and payments as one of the most important components of assets and liabilities of agricultural business are proposed.</i>

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Coordinator	<b>Assoc. prof. Stanislav VASYLISHYN PhD.</b> <i>Kharkiv National Agrarian University named after V. V. Dockuhayev, Kharkiv, Ukraine</i>
Title of the paper	<b>ПЕРСПЕКТИВИ РОЗВИТКУ БУХГАЛТЕРСЬКОГО ОБЛІКУ В УМОВАХ ДІДЖИТАЛІЗАЦІЇ</b>
Abstract	<i>The article substantiates some aspects of the functioning and development of accounting practices under the conditions of digitalization. Due attention is given to the impact of the pandemic caused by COVID-2019 on the development of the digitalization processes in Ukraine.</i>

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Title of the paper	<b>THE ROLE OF THE ACCOUNTING PROFESSION IN THE MODERN ECONOMIC SPACE</b>
Abstract	<i>The article substantiates the challenges facing the institute of professional accountants in the context of digitalization of the economy. The focus is on the skills that a modern accountant should possess, as well as on his role in the development of business and the economy in general.</i>

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Coordinator	<b>Assoc. prof. Stanislav VASYLISHYN PhD.</b> <i>Kharkiv National Agrarian University named after V. V. Dockuhayev, Kharkiv, Ukraine</i>
Title of the paper	<b>MANAGEMENT CONTROL AT ENTERPRISES – REALITIES AND OPPORTUNITIES</b>
Abstract	<i>The purpose of the study is theoretical and methodological justification of the provisions, as well as the development of practical recommendations aimed at improving management control, determining the most important aspects of its organization in domestic enterprises.</i>

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Coordinator	<b>Assoc. prof. Stanislav VASYLISHYN PhD.</b> <i>Kharkiv National Agrarian University named after V. V. Dockuhayev, Kharkiv, Ukraine</i>
Title of the paper	<b>MODERN REQUIREMENTS FOR ACCOUNTING IN THE FINANCIAL AND INVESTMENT ACTIVITIES OF AN ENTERPRISE</b>
Abstract	<i>In-depth methodology of investment accounting is aimed at improving the relations of subjects of investment processes by clarifying methods for assessing investment resources and determining the theoretical aspects of the essence of investments, their role in the activities of enterprises and sources of their financing in modern conditions of Ukraine.</i>

Author(s)	<b>Mariia KURHANSKA</b>
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Title of the paper	<b>THE ROLE OF BUDGETING IN THE MANAGEMENT OF THE AGRICULTURAL ENTERPRISE</b>
Abstract	<i>The article discusses the need to implement budgeting, control and planning processes. Budgeting is part of the management accounting system. The article reveals the advantages and disadvantages of these processes for agricultural enterprises.</i>

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Title of the paper	<b>PROSPECTS FOR THE DEVELOPMENT OF THE TOURISM SECTOR IN AZERBAIJAN</b>
Abstract	<i>We as a whole have been influenced by the current COVID-19 pandemic. Be that as it may, the effect of the pandemic and its outcomes are felt diversely relying upon our status as people and as citizenry. While some attempt to adjust to working web based, self-teaching their youngsters and requesting food through Instacart, others must choose the option to be presented to the infection while keeping society working. Our distinctive social personalities and the gatherings of people we have a place with decide our consideration inside society and, likewise, our weakness to pandemics.</i>

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Title of the paper	<b>E-MARKETING- PROMOTION VIA SOCIAL MEDIA</b>
Abstract	<i>As a result of the development of technology and the new many ways to realize marketing campaigns, each online platform has developed its own software that allows users to post ads or help them become known to the market. E-marketing is nowadays a very easy and inexpensive way for companies to promote themselves. Why is it more profitable to create an internet campaign? How important is the online presence of companies</i>

*and how did Samsung manage to take such a big boost in the market? The aim of this paper is to highlight the fact that social networks are an optimal choice through which the consumer can be reached more easily and that they can bring satisfying results to companies. At the same time, through this paper I will analyze the online promotion campaigns of Samsung and the results they bring over time, how present Samsung is in the online environment and how important is the activity on social networks. I will highlight why consumers are more attracted to e-marketing campaigns and how companies manage to use the online environment to achieve their goals, mostly using platforms such as Facebook, Twitter and YouTube.*

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Coordinator	<b>Assoc. prof. Andrei BUIGA PhD.</b> <i>“ARTIFEX” University of Bucharest, Romania</i>
Title of the paper	<b>GESTIONAREA ȘI MONITORIZAREA SOCIAL MEDIA ÎN CADRUL UNEI COMPANII MANAGING AND MONITORING SOCIAL MEDIA WITHIN A COMPANY</b>
Abstract	<i>This paper aims to examine the individual interest and inclusion affecting the client engagement in social media and to reply the taking after investigate questions: Is it conceivable to degree the person cooperation and inclusion of social media within organizations? Which components ought to be analysed in arrange to extend the person support in social media? Which KPIs ought to be chosen in arrange to extend the user’s engagement and increment person support in social media? Can social media in a company be measured in terms of their effect on KM.</i>

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Title of the paper	<b>FACTORS OF INFLUENCE ON INTERNATIONAL MARKETING ACTIVITY IN MODERN INTERNET MARKETING</b>
Abstract	<i>This article shows all the factors influencing the international marketing on all levels, underlining the effect on internet marketing. This article researched such factors as integrational, geographic, economical, technical-scientific and socio-economic. The impact of the pandemic on the development of the Internet marketing market is considered. This research highlights the models, by which international marketing operates in digital marketing. This work emphasizes the importance of the technical advancements, especially the likes of API-integration technologies. Moreover, this article showed how force-majeure situations affect the global market and global pricing.</i>

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Title of the paper	<b>ANALYSIS OF ACCOUNTS RECEIVABLE AND PROVISION FOR DOUBTFUL DEBTS</b>
Abstract	<i>The article considers the essence of receivables. The importance of receivables to ensure the financial stability of the enterprise is studied. The main signs of bad debts are considered. Six steps of a comprehensive analysis of receivables are proposed, which</i>

*determines whether all timely and correct transactions with debtors in the enterprise, the quality of receivables on generalized and partial indicators, identifying factors affecting the enterprise, and identify the reasons for their change. It was found that when making management decisions on the management of receivables should take into account all factors and causes that affect its occurrence.*

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Coordinator **Assoc. prof. Oksana BALAZIUK PhD.**  
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Title of the paper **AGILE METHODOLOGY AMID A GLOBAL PANDEMIC:  
ACCOUNTING ASPECTS**

Abstract *The agile approach to work proved more valuable than ever during Covid-19, throwing it into the spotlight of global business. This study reflects the benefits, methods, and challenges of Agile. The purpose of the study: to examine the state of mobile transformation at a time when it has moved from operational pleasure to strategic necessity.*

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<sup>2</sup> здобувач освітнього бакалаврського рівня спеціальності «Фінанси, банківська справа та страхування»*

Coordinator **Assoc. prof. Stanislav VASYLISHYN PhD.**



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Title of the paper	<b>ТЕОРЕТИЧНІ АСПЕКТИ ОБЛІКУ ВИТРАТ ВИРОБНИЦТВА І ВИХОДУ ПРОДУКЦІЇ РОСЛИНИЦТВА</b>
Abstract	<i>The article examines the economic crisis and the unstable state of the market at present. Much attention is paid to the concept of "costs" in the provision (standard) of accounting in Ukraine. There is a discussion about the difference between the concepts of "costs" and "costs". The principles of costs at the agricultural enterprise are defined.</i>
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Coordinator	<i>Assoc. prof. Stanislav VASYLISHYN PhD. Kharkiv National Agrarian University named after V. V. Dokuhayev, Kharkiv, Ukraine</i>
Title of the paper	<b>АВТОМАТИЗАЦІЯ ПРОЦЕСІВ ВИРОБНИЦТВА І КАЛЬКУЛЮВАННЯ СОБІВАРТОСТІ НА ВИРОБНИЦТВО ПРОДУКЦІЇ РОСЛИНИЦТВА У СІЛЬСЬКОГОСПОДАРСЬКИХ ПІДПРИЄМСТВАХ</b>
Abstract	<i>The article pays attention to the automated accounting system in the management of economic activity. An important issue of effective business management is the system of accounting and cost control. It is determined that the main purpose of production accounting is timely, complete, reliable reflection of the actual size and composition of costs and control over the use of all types of production resources, as well as the volume of products (works or services) in physical and monetary terms.</i>

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Coordinator	<b>Assoc. prof. Stanislav VASYLISHYN PhD.</b> <i>Kharkiv National Agrarian University named after V. V. Dockuhayev, Kharkiv, Ukraine</i>
Title of the paper	<b>КАПІТАЛЬНІ ІНВЕСТИЦІЇ: ОБЛІК ТА ДЖЕРЕЛА ЇХ ФІНАСУВАННЯ В АГРАРНИХ ПІДПРИЄМСТВАХ</b>
Abstract	<i>The features of accounting and analysis of capital investments at agricultural enterprises have been studied. Based on the results of the conducted research there have been identified the key accounting and analytical approaches to making capital investments, which will contribute to the sustainable development of industrial enterprises and ensure their maximum efficiency.</i>

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Coordinator	<b>Assoc. prof. Stanislav VASYLISHYN PhD.</b> <i>Kharkiv National Agrarian University named after V. V. Dockuhayev, Kharkiv, Ukraine</i>
Title of the paper	<b>АНАЛІЗ РЕЗУЛЬТАТІВ ФІНАНСОВО-ГОСПОДАРСЬКОЇ ДІЯЛЬНОСТІ</b>
Abstract	<i>The article presents the main purpose of the analysis of financial and economic activities, content, objectives, types. The essence of the main types of analysis of financial and economic activities is revealed. The advantages of horizontal, vertical, trend analysis and analysis of financial ratios are presented.</i>

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Title of the paper	<b>ACCOUNTANT'S PROFESSIONAL ETHICS: IMPACT OF COVID-19</b>
Abstract	<i>The article deals with issues related to the implementation and compliance with the standards of accountant's professional ethics in Ukraine in the context of accounting reform in accordance with the standards of International Financial Reporting Standards and world experience. The characteristic feature of any profession is taking over public responsibility for the consequences of this professional activity, which can be secured by the adoption of the professional ethic code. The international accountant federation (IAF) offered the Code ethics for professional accountants as the basis of ethic requirements to accountants in every country. Research shows that one in five respondents, directly or indirectly through a co-worker, has faced a situation where ethics is at risk of compromise as a result of a pandemic. Among those who have made such a compromise are a quarter of technology-related issues.</i>

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Title of the paper	<b>COMPORAMENTUL CONSUMATORILOR ÎN MEDIUL ONLINE PENTRU FIRMA EMAG CONSUMER'S BEHAVIOR IN THE ONLINE ENVIRONMENT FOR</b>

**EMAG COMPANY**

**Abstract** *In this article I will present the concept of consumer behavior as it is defined starting from the definition of marketing in general, thus presenting the connection between them. I will present the differences between traditional and online marketing, the importance of connections in both situations and how they influence consumer behavior. In making the article I will use information from specialized works and books.*

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**Coordinator** **Assoc. prof. Nataliia ZGHADOVA PhD.**

**Title of the paper** ***THE ESSENCE AND METHODS OF ENSURING MARKET SECURITY OF THE ENTERPRISE***

**Abstract** *The essence of the category "economic security of the enterprise" is specified, which should be understood as a specially built system of protective measures, the main purpose of which is to purposefully and daily ensure uninterrupted and at the same time cost-effective and efficient activities, enterprises by combating various factors and factors that have a negative impact on this activity. Considering the logical relationship between the principles, functions, methods and means of ensuring the economic security of the enterprise, it is proposed to systematize the methods of ensuring economic security in relation to the established functions, namely: monitoring methods; statistical and analytical methods for identifying threats; forecasting and planning methods; analytical methods; administrative and organizational methods; methods of protection against threats.*

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Coordinator	<b>Assoc. prof. Nataliia ZGHADOVA PhD.</b> <i>Odessa National Academy of Food Technologies, Odessa, Ukraine</i>
Title of the paper	<b>THE IMPACT OF PROPERTY SECURITY ON THE STATE OF ECONOMIC SECURITY OF THE ENTERPRISE</b>
Abstract	<i>Considers the concept and the technology of modelling and evaluation of economic security factors. Modelling the factors of economic security envisages the compliance of the development of essential properties and relations within the enterprise system to the processes of changes of its financial and economic status.</i>

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Coordinator	<b>Lecturer Yuliia KRAVCHENKO PhD.</b> <i>Odessa National Academy of Food Technologies, Odessa, Ukraine</i>
Title of the paper	<b>THE VALUE AND ESSENCE OF COMMODITY EXCHANGES IN THE MARKET ECONOMY OF UKRAINE</b>
Abstract	<i>The purpose of the work is to investigate the importance and essence of commodity exchanges in the market economy of Ukraine and theoretically prove that the purpose and main task of the exchange is not to make a profit, but to create conditions for trade that allow significant profits to exchange traders. are mainly members of the exchange, by reducing surpluses in the purchase and sale of goods, accelerating capital turnover, insurance against adverse changes.</i>

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Coordinator	<b>Assoc. prof. Anna PAVLENKO PhD.</b> <i>Odessa National Academy of Food Technologies, Odessa, Ukraine</i>
Title of the paper	<b>THE SYSTEM OF PROPERTY AND PERSONAL SECURITY OF THE ENTREPRENEUR: ESSENCE, PURPOSE AND PURPOSE</b>
Abstract	<i>The purpose of this work is to study the personal and property security systems of the entrepreneur, which serves as a basis for preventing and neutralizing external and internal hazards that threaten the entrepreneur and the enterprise as a whole. In the context of the formation of a market economy, the development of a property and personal security management system of the entrepreneur becomes essential. This is caused primarily by the following factors, namely: increasing the need to ensure institutional and, above all, ethical norms and rules of relations between the subjects of private business and management; increasing the number of sources of threats to the economic security of entrepreneurship in modern conditions; the growth of the quantitative and qualitative role of the private sector of the economy and especially one of its most threatening components - the criminal-shadow business; growth of innovators in the business sphere who are unprepared to work in unstable conditions of transition of the countries to the markets.</i>

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Title of the paper	<b>ORGANIZATIONAL AND FUNCTIONAL COMPONENTS OF FINANCIAL AND ECONOMIC SECURITY OF ENTREPRENEURSHIP</b>

**Abstract** *The aim of the work is to study the importance of integrated industrial structures in the economy. The vision of the essence of the concept of economic security of the integrated industrial structure is given. The main organizational and functional components of economic security of the integrated industrial structure are indicated and their characteristics are presented.*

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**Coordinator** **Assoc. prof. Stanislav VASYLISHYN PhD.**  
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**Title of the paper** ***ШЛЯХИ ПІДВИЩЕННЯ ІНВЕСТИЦІЙНОЇ ПРИВАБЛИВОСТІ РЕГІОНАЛЬНОГО РОЗВИТКУ УКРАЇНИ***

**Abstract** *The article substantiates the problems faced by the regional development of Ukraine in the context of investment attractiveness. The main attention is paid to the correct organization of the investment process, as well as the factors that stimulate the attraction of foreign investment.*

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**Title of the paper** ***FEATURES OF STOCK EXCHANGE TRANSACTIONS IN UKRAINE***

**Abstract** *The purpose of the work is to define the concept of exchange*

*transaction, regulations for concluding an exchange agreement, which legal documents regulate exchange transactions, stages and features of concluding agreements.*