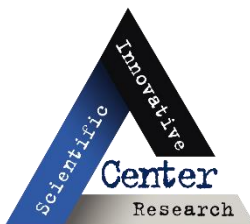


BOOK OF ABSTRACTS

**3rd International
Conference on
Relationship between
public administration and
business entities
management**

2023, November 24





**Scientific Center of Innovative
Research
(Püssi, Estonia)**



**Kryvyi Rih
National University
(Kryvyi Rih, Ukraine)**



**International Innovative
Educational Technologies
(Kryvyi Rih, Ukraine)**

3rd International Conference on

**Relationship between public
administration and business entities
management**

**November 24, 2023
Estonia**

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The Program (November 24, 2023)

11:00 AM - 11:10 AM	Dr. Iryna Mihus: <i>Welcoming speech to the conference participants from the founder of the Scientific Center of Innovative Researches OÜ, Estonia</i>
11:10 AM - 11:15 AM	Ph.D. Viktoria Adamovska: <i>Welcome speech to the participants of the conference from the Head of the department of Accounting, Taxation, Public Government and Administration of the Kryvyi Rih National University, Ukraine</i>
11:15 AM - 11:20 AM	Dr. Paulina Kolisnichenko: <i>Welcome speech to the participants of the conference from the Vise rector on international cooperation, WSHIU University, Poland</i>
11:20 AM - 11:25 AM	Dr. Tetiana Melikhova: <i>Welcome speech to the participants of the conference from the Doctor of Economic Sciences, Professor, Head of the Department of Accounting, Analysis, Taxation and Audit, Engineering Educational and Scientific Institute named after Yu.M. Potebni, Zaporizhzhia National University, Ukraine</i>
11:25 AM - 11:30 AM	Dr. Sandeep Kumar Gupta <i>Welcome speech to the participants of the conference from the Ph.D. (B.H.U.), FDP (IIM, Indore), ADP (Wharton School, USA) QIP (IIT BHU), AMET Business School, AMET University, Chennai, India</i>
11:30 AM - 11:35 AM	Renu Sharma <i>Welcome speech to the participants of the conference from the Ph.D., Professor/Consultant, Footwear Design & Development Institute, India</i>
11:35 AM - 11:50 AM	Speaker: <i>Iryna Ozminska</i> PROSPECTS AND SETBACKS FOR ENGLISH AS A LANGUAGE OF BUSINESS COMMUNICATION IN PUBLIC ADMINISTRATION
11:50 AM - 12:05 PM	Speaker: <i>Diana Denysenko</i> IMPROVING THE DIGITALIZATION POLICY OF PUBLIC ADMINISTRATION
12:05 PM - 12:20 PM	Speaker: <i>Polina Porosla</i> ACCOUNTING AND TAXATION OF SICK LEAVE: SHORTCOMINGS AND DIRECTIONS FOR IMPROVEMENT OF STATE REGULATION
12:20 PM - 12:35 PM	Speaker: <i>Hanna Vyshniak</i> IMPROVING STATE REGULATION OF EMPLOYMENT
12:35 PM - 12:50 PM	Speaker: <i>Serhii Pasichnyk</i> CONTROL AS A COMPLEX SYSTEM OF MANAGEMENT SUPPORT FOR INDUSTRIAL ENTERPRISES IN UKRAINE

12:50 PM	Speaker:
01:05 PM	<i>Yuliia Titenko</i> FEATURES OF SYNTHETIC AND ANALYTICAL COST ACCOUNTING IN KIROVOHRAD DISTRICT CONSUMER SOCIETY
01:05 PM	Speaker:
01:20 PM	<i>Anna Grabchuk</i> POPULAR FUTURE DIRECTIONS OF MARKETING IN UKRAINE
01:20 PM	Speaker:
01:35 PM	<i>Liyousa Taghikilani Damavandi</i> HARMONY ACROSS GENERATIONS: CRAFTING AN INTEGRATED CORPORATE CULTURE FRAMEWORK
01:35 PM	Speaker:
01:50 PM	<i>Iryna Pavlovska</i> IMPACT OF THE WAR IN UKRAINE ON GLOBAL AND NATIONAL FOOD SECURITY
01:50 PM	Coffee Break
02:00 PM	
	Workshop
02:00 PM	«Psychology of stress and communication in the business environment»
04:00 PM	Dr. Iryna Burlakova <i>Business coach, Doctor of Science (Psychology), Professor</i>

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INTRADUCTION

Every country is constantly concerned about both public administration and the interaction between public authorities and various economic entities.

The 3rd International Conference aimed to discuss key issues of the relationship between public administration and business entities management.

Scientists from different countries took part in our conference and discussed topical issues of General principles and practice of public administration.

Particular attention was paid to indicators of activity of public and private enterprises, such as: management, accounting, taxation, audit, economics and finance.

No less important for the further development of public administration is the establishment of the main problems and perspectives of reform.

I sincerely thank all the scientists for the submitted materials and I hope our International Conference on Relationship between public administration and business entities management (RPABM) will continue be an annual venue for discussing about public administration and business entities management.

As Chair of the 3rd International Conference on Relationship between public administration and business entities management (RPABM) it is my great pleasure and honor to welcome you all to the second edition of our conference!

*Iryna Mihus,
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RPABM Chair*

SECTION 1
GENERAL PRINCIPLES AND PRACTICE OF
PUBLIC MANAGEMENT AND
ADMINISTRATION

INVOLVEMENT OF RELOCATED BUSINESS IN REGIONAL AND LOCAL DECISION-MAKING

Yuliia Yershova

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Abstract. The full-scale invasion of Ukraine by the Russian Federation has provoked extraordinary social and economic consequences. First of all, we are talking about migration (according to the Ukrainian Parliament Commissioner for Human Rights Dmytro Lubinets, this is the largest internal displacement in Europe since the Second World War [1]), and according to the UN High Commissioner for Refugees, 5.8 million people have become refugees in other countries [2]. The Russian aggression has also definitely affected the business environment and specific business entities (supply chains have been disrupted, significant production facilities have been destroyed or damaged, agricultural areas have been lost, and some infrastructure facilities have been disrupted). Thousands of business entities were forced to relocate to other locations.

It should be noted that relocated companies require special attention. Local and regional authorities may not always be able to understand the problems and peculiarities of the relocated business. Relocated businesses, as well as other stakeholders, can influence decision-making at the local and regional level. The respective request of displaced businesses should be realized through already established practices.

Public participation in decision-making at the regional and local levels has been studied: O. Babinova, O. Zakharchenko, T. Krushelnytska, E. Raldugin, I. Tymeckho and others. The issue of relocation was considered by: H. Kundieieva, T. Kutko, N. Marynenko, L. Martyniuk, A. Soshnikov, and others. Some researchers draw attention to the problems faced by business entities that have been relocated to new communities. In turn, it should be noted that the impact of relocated businesses on the further development of communities has hardly been studied. That is

why the study of increasing the participation of relocated businesses in decision-making at the level of a particular community or region is becoming more relevant.

In order to facilitate the internal relocation of businesses, the government has introduced a program for the relocation of business entities. Any business entity can join this program and receive a package of relevant state support (ranging from the selection of a location for the company's facilities, assistance with transportation to a new location, etc).

According to the Ministry of Economy of Ukraine, as of October 20, 2023, 1917 applications for relocation have been registered on a special platform, 841 companies have already been relocated, and 667 are operating at the new location. Relocation is taking place in 16 western, northern, and central regions [3]. Statistics show that the process of relocation of new businesses is still ongoing. Some businesses have returned to their home regions (reverse relocation).

Regional and local authorities need to step up their efforts, using existing resources, to more actively attract businesses to relocate to their regions and localities. As this will increase local budget revenues and help solve socio-economic problems of certain territories [4, p. 28].

Operational coordination headquarters have been set up in some regions to organize the greatest possible assistance to the relocation business. For example, in Poltava region, a Coordination Working Group was formed to address the relocation of business entities' production facilities from areas where hostilities are taking place and/or there is a threat of hostilities [5]. This Coordination Working Group includes representatives of the Poltava Regional Military Administration and local government bodies of Poltava Oblast,

which allows for the most comprehensive approach to the "reception" of displaced business entities.

In turn, experts have long emphasized the rather low level of public involvement in the development of local self-government [6].

In the city of Uzhhorod, Zakarpattia Oblast, local authorities are meeting with representatives of relocated businesses. It should be noted that the Economic Development Department of the Uzhhorod City Council has also established a special business relocation department (it is designed to help establish effective cooperation between the authorities and entrepreneurs, as well as to resolve problematic issues that arise (regarding the functioning of business, energy, water and gas supply) [7]. This experience is also worthy of attention, as it allows us to learn about specific problematic issues and needs of the relocated business in a situational manner.

For a more systematic work of local and regional authorities with representatives of relocated businesses, it is advisable to consider the creation of Coordination Advisory Councils to assist displaced (relocated) business entities (hereinafter - Coordination Advisory Councils) as a special advisory body (a collegial body established under the authority for preliminary discussion of issues within the competence of the authority [8, p.43]). It should be noted that advisory bodies have become one of the most successful forms of communicating relevant information to the authorities.

At the request of the expert community and the need to represent the interests of internally displaced persons, the Cabinet of Ministers of Ukraine approved the Resolution "On Approval of the Model Regulations on the Council for Internally Displaced Persons" (hereinafter referred to as the IDP Council) of August 4, 2023, No. 812 [9]. The Government

of Ukraine also recommended that local state administrations establish local IDP councils and approve relevant regulations. Thus, dozens of IDP Councils have been established throughout Ukraine [10; 11], in the form of advisory bodies. The main goal is to participate in the implementation of regional policy in the field of ensuring and protecting the rights and interests of internally displaced persons. The Councils for Internally Displaced Persons are composed of representatives of the authorities, representatives of NGOs and internally displaced persons.

In turn, given that most regions are involved in business relocation, it is necessary to consider the creation of appropriate Coordination Advisory Councils at regional state administrations (regions to which business is relocated) to take into account the positions and interests of relocated businesses when making relevant decisions at the regional level. It is also necessary to establish Coordination Advisory Councils at local governments in the communities where business entities are directly displaced (local level).

When forming the personal composition of these Coordination Advisory Councils, the concept of forming IDP Councils (advisory bodies formed by a mixed type) can be used as a basis, when part of them will be represented by representatives of the relocated business (delegated by the business), and the other part - by representatives of the governmental units (appointed by the government). Representation of the relocated companies should be ensured by representatives of small, medium and large (if any) businesses of various industries.

These steps will increase the participation (influence) of relocated businesses in decision-making, and the authorities will be able to use the potential of relocates more effectively.

Keywords: relocation, advisory bodies, business, decision-making, state bodies, representation, local politics, regional politics.

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THE PRINCIPLES OF BEHAVIORAL ECONOMICS FOR THE PURPOSE OF BETTER RELATIONS BETWEEN PUBLIC AUTHORITIES AND ECONOMIC ENTITIES

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Abstract. This study is about the scientific problem of identifying the behavioral economics theory principles that can be used to improve the public administration system. Taking them into account we can contribute to the improvement of relations between public authorities, on the one hand, and economic subjects, on the other.

The problem of improving relations between public authorities and economic entities is relevant for all countries and at any time. But this relevance is growing in conditions of increased economic uncertainty.

The theory of behavioral economics has significant potential for solving the scientific problem of interaction between public authorities and economic entities for the following reasons.

First, the theory of economic behavior is based on the idea of "irrationality" of economic entities behavior. Therefore, there is a rejection of the fundamental idea of the neoclassical theory about the rationality of economic entities. It is clear that the idea of economic entities rational behavior seems not suitable for explaining the situation of the high level economic uncertainty.

Secondly, according to the theory of behavioral economics, the motives of economic entities are formed not only by economic factors, but also by historical, cultural, psychological, and mental factors. Taking all these factors into account we make management decisions more reasonable and more realistic.

Thirdly, the theory of economic behavior, more than other theories, is focused on the coordination and interaction, on the common and different motives of economic entities activity.

As known, outstanding theoretical and applied results of the economics behavior theory in the 21st century presented in the

works of such well-known researchers as Akerlof H. [1], Falk A., Fischbacher U. [2], Kahneman D., Siboni O., Sunstein K.R. [3], Thaler R.H. [4]

Two fundamental ideas of the theory of economic behavior are related to the problem of this study, namely:

- "cognitive blasé", which is caused by the objective limitations of big database using and, mainly, the adaptive nature of economic entities expectations when they making economic decisions;

- "reciprocity", which is destroyed by a discrepancy (inconsistency) in the judgments of economic entities.

It is important that "cognitive blasé" is explained in behavioral theory as a phenomenon that threatens the achievement of "reciprocity". Therefore, interconnection between these two phenomena is recognized.

Based on the mentioned ideas of the theory of economic behavior, it is possible to formulate one of the important principles of public management: "Organization of interaction between public authorities and economic entities based on the limitation of "cognitive blas" in order to ensure "reciprocity""

"Reciprocity" is an objective norm of relations between economic authorities and economic entities. This norm can apply when these relationships are formed on the basis of a social contract and a fair exchange. It is about the exchange of a public good, in the form of a favorable economic environment, and a part of income that is paid in the form of taxes.

In what way can the limitation of "cognitive blas" be achieved in order to enhance "reciprocity"?

From the positive experience of public management, it follows that overcoming "cognitive blas" with the aim of "reciprocity" should take place, first of all, at the stage of

justifying management decisions. For well-founded decisions, the following objective properties should be taken into account:

- differences in the views of the authorities and economic entities regarding current management problems,
- discrepancies in findings regarding methods of solving those problems, the relevance of which is recognized by both - the authorities and economic entities - at the same time;
- separation some clusters (segments) in the group of representatives of the authorities and in the group of economic entities – business and households - taking into account a number of criteria when forming clusters (segments) of these groups;
- estimation the propensity of economic entities response to the authorities actions with various tools, namely: tax burden, business conditions, export-import conditions, social security, etc.;
- assessment of influencing factors on the behavioral reactions of certain groups of

government representatives and certain groups of economic entities.

Representative sociological surveys are an effective tool for researching all the mentioned points of "reciprocity" in interactions between the authorities and economic entities. The materials of the sociological surveys should be investigated using modern econometric tools. The results of the investigations and the conclusions of the authorities should be publicly discussed. Both sociological surveys and discussion are an element of achieving "reciprocity" in interactions between the authorities and economic entities.

The idea of the economic behavior theory, which is called "reciprocity", can be used in the formulation of one of the important principles of public administration. The implementation of this principle involves practical actions according to the achieving a better awareness of the common and different characteristics of the behavioral reactions of the authorities and economic entities.

Keywords: behavioral economics theory; "cognitive bias"; "reciprocity".

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BEHAVIOURAL SCIENCES AND THEIR MAJOR INSIGHTS TO POLICY-MAKING

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Abstract. Behavioral public policy is the application of insights from behavioral economics specifically and behavioral science more broadly to public policy design. It is, in any substantive sense, a relatively recent endeavor, although several decades of social science scholarship underpin the approach (for recent accounts of the development of the field). Several conceptual behavioral public policy frameworks now exist. Some of these approaches aim to educate – to “boost” – people about their possible behavioral biases so that they may make more savvy decisions, and others call for people to engage in more deliberative decision-making – to think more for themselves – so as to minimize reflexive errors. Some frameworks instead aim to influence automatic decision-making without appealing directly to deliberation while also retaining the notion of liberty, whereas still others allow heavy doses of regulation and even bans. Some focus on improving the well-being of those that the policy interventions target specifically, whereas others look toward reducing harms to, and increasing benefits for, others [2].

From a policy perspective, relying on unrealistic assumptions about people’s behaviour may have severe consequences. If people’s behaviour is primarily due to lack of knowledge or information, then conventional education or information campaigns could constitute an appropriate remedy. If, on the other hand, people’s behaviour reflects fundamental aspects of human nature (such as default bias, present bias, loss aversion, overconfidence, etc.), a more effective approach would be to take such behavioural features into account when designing policy. Identifying the reasons underpinning people’s behaviour is therefore an essential prerequisite for effective policy-making [1]. This approach is at odds with the traditional idea that people only respond to price incentives (i.e. the idea that you ought to increase the price of

cigarettes to curb smoking or the price of sweet food to combat obesity).

The European Commission’s (EC) first explicit attempt to inform policymaking by BIs dates back to 2009, when it acknowledged the scientific evidence on the impact of default options. As a result, it proposed a Directive on Consumer Rights to the European Parliament and the European Council, including a clause limiting the use of default options in consumer contracts [2]. Following this forerunner policy case, the EC applied or explored the application of BIs in a number of policy fields, including taxation [3]. In 2014, the EC created a Foresight and Behavioural Insights Unit, within its Joint Research Centre. In the same year, the OECD published an influential report reviewing applications of behavioural economics to regulatory policy across the world [5]. Also, in 2015 the World Bank, with its yearly World Development Report, made a compelling case – corroborated by a wealth of examples – on the need for an expanded understanding of human behaviour for economic development [6]. At a national level, the UK Government created the Behavioural Insights Team (UK BIT) in 2010, and since then behavioural teams have been created in Germany, The Netherlands, France and Denmark, and other countries may follow suit in the next months or years.

It is often the case that policy responds to the progress of science with significant delay. Is this really the case with behavioural insights?

Despite the recent academic rise in the application of behavioural insights to policy-making, explicit policy applications are still rare. However, it would be unfair to say that policy-makers have neglected the latest developments in academic research and lag behind private-sector initiatives. Behavioural Insights Applied to Policy 2016 claims that awareness about the behavioural dimension of current policy interventions is perhaps hidden

even to the very promoters of these interventions.

To avoid confusion between various types of behavioural policy initiatives, these are classified according to the degree to which behavioural considerations have helped shape them [4].

Our studied taxonomy includes 3 types of policy initiatives:

Behaviourally-tested initiatives: these are initiatives being explicitly tested, or scaled out after an initial adhoc experiment. At EU level, the EC Recommendation on Online Gambling – e.g. advocating Member States to help players set self-commitment strategies – explicitly incorporates the results of a dedicated behavioural study. At a national level, certainly the most well-known example, is the UK BIT's trial (conducted jointly with the Tax and Customs Authority), which tested the effectiveness of various framings of information (in tax payment reminder letters) in encouraging tax compliance.

Behaviourally-informed initiatives: these are initiatives designed after an explicit review of previously existing behavioural evidence, although not benefiting from any specific prior ad-hoc experiment. This was the case of the inclusion of a ban on pre-checked boxes in the Consumer Rights Directive (2014). The EC carried out no ad-hoc trial to justify the inclusion of the ban, because the available evidence was considered compelling enough to support the policy initiative. At a national level, forthcoming plain tobacco packaging laws can be seen as informed by BIs – tapping on behavioural levers such as framing, affect, prominence and social norms – because data coming from the early Australian example provided sufficient evidence in this regard [5].

Behaviourally-aligned initiatives: these are initiatives where BIs can be identified, although these initiatives do not rely explicitly on any behavioural evidence, be it available literature or evidence coming from an ad-hoc test. These are initiatives where a behavioural lever is used to tackle a behavioural bias, often complementing traditional forms of

intervention (e.g. information provision, taxation). At EU level, the health claims proposal is one such example. The Health and Nutritional claims Regulation lays down harmonised rules for the use of health or nutritional claims (such as "low fat," "high fibre" and "helps lower cholesterol") on foodstuffs based on nutrient profiles. This is intrinsically related to the issue of framing, as in the past consumers were often misled by changes of the reference point (a 20% fat cheese was often packaged as 80% fat free). At a national level, the decremental penalty point for driving licences (adopted in a number of European countries) is designed to leverage drivers' loss aversion to encourage the respect of the highway code [2].

The classification above is instrumental to describing differences and stressing similarities between the various behavioural policy interventions. As mentioned earlier, few of the observed initiatives are behaviourally-tested (with clear exceptions, such as in the UK), which calls for the adoption of a more systematic and transparent approach to the application of BIs to policy-making [1].

The close entanglement of scientific and political claims, of analyzing and governing behavior, is a common feature of all forms of behavioral public policy. Expertise and evidence-based policy have become essential resources for this movement. The awarding of the Sveriges Riksbanks Prize in Economic Sciences in Memory of Alfred Nobel to the behavioral economist and author of 'Nudge', Richard Thaler, in 2017, and to the experimental economists, Michael Kremer, Abhijit Banerjee and Esther Duflo, in 2019, highlights the rapidly increased relevance of behavioral approaches in both science and policy.

The landscape of behavioral public policy is extremely diverse. Transnational organizations, such as the World Bank, the European Commission and the United Nations, are using behavioral insights across a large and diverse spectrum of policy areas.

Keywords: behavioral public policy; behavioural insights; policymaking.

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HUMAN RESOURCES MANAGEMENT MECHANISMS IN THE SPHERE OF THE PUBLIC SERVICE OF UKRAINE

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Abstract. The relevance of the article is caused by the fact that in the modern conditions of the functioning of the public service in Ukraine, outdated forms, methods and technologies of personnel management are partly preserved, the transition from the clerical model of personnel management to democratic forms and methods of working with it is rather slow. In today's conditions, the institutional capacity of personnel management services and their ability to ensure, in most cases, the effective performance of human resource management functions remains insufficient. Considering this state of affairs, the article is devoted to the study of human resources management mechanisms in public authorities in modern conditions of state formation in Ukraine.

The purpose of the study is to provide a scientific basis for the mechanisms of human resources management in the sphere of public service of Ukraine.

The object of the research is human resources in the sphere of public service of Ukraine.

The theoretical and methodological basis of the article is a general scientific methodology, which involves a systematic analysis and an interdisciplinary scientific and systematic approach to research. Empirical methods, methods of comparative analysis and generalizations of statistical data, etc., were used to solve the tasks of researching the mechanisms of human resources management in the sphere of public service of Ukraine.

The administrative and territorial reform currently being completed in Ukraine is primarily aimed at building a modern, digital, service-oriented state. This reform provides for the formation of an effective system of public administration capable of developing and

implementing an integrated state policy focused on people's needs, sustainable social development, and appropriate solutions to internal and external challenges. The reform of public administration is designed to change the approach to the three key elements of state power and local self-government bodies - structures, processes and people. In practice, this means: building strong and accountable institutions both at the level of state power and at the level of local self-government; preparation of high-quality executive decisions; formation of professional public service; launch of e-government; provision of convenient services to the population.

Recently, in the science of public administration, the problems of human resource management in the field of public service were considered by N. Honcharuk and Yu. Pirogov [1], N. Honcharuk and O. Prudius [2], O. Ivanova, V. I. Laptev, A. V. I. I. Cherna [8] and others.

The management of human resources in the field of public service can be considered as part of the strategy of the public authority, which includes purposeful comprehensive provision of its functioning with the necessary personnel, as well as the creation of favorable social and psychological conditions for its productive activity.

Human resources management is broader in terms of activity compared to personnel management, and therefore, as N. Honcharuk notes, it is time to make a transition from personnel management work to a system of strategic human resources management in the field of public service [1].

In today's conditions, the study of the best practices and experience of other countries regarding the management of human resources in the field of public service is of great

importance. Thus, the talent development program for managers has become widespread in Norway; the development of digital and software skills is popular in France; the development of the e-learning environment is given special attention in Estonia; significant investments in the development of management skills through training and coaching (for a period of up to 10 years) are made in Belgium; flexible working hours with different approaches in different cases, for example in caring for young children or family members, or taking into account the use of public transport at a distance from the workplace is practiced in Bulgaria; cultural transformation with an emphasis on self-management, which is applied to all personnel in the organization through training, both for employees and for managers, is an important task in Sweden (while a key element is the philosophy of leadership for the development of a proactive position of employees) [7].

The strategic document of the European Public Administration Network (EUPAN) defines a list of strategic and effective areas of personnel management and personnel practices in the field of public administration, namely:

- personnel selection and civil service, determination of competence profiles (requirements), talent management, career development, training, professional development and professional development, performance evaluation, remuneration, motivation, change management, knowledge management, aging management;

- implementation of a quality management system in the field of public administration based on CAF 2020 approaches and methodology, determination of key performance indicators (KPI), improvement of the service delivery system;

- leadership (competency framework, development programs for the higher civil service corps, strengthening cooperation between representatives of the higher civil service corps and politicians, etc.);

- branding in the field of public administration;

- attractiveness and inclusiveness of jobs in the field of public administration [9].

With this in mind, recently the key performance indicators of KPI (Key performance indicator) for civil servants have also been introduced in the personnel management of the civil service in Ukraine, which are evaluated every year based on the results of civil servants' official activities in order to determine the quality of the performance of their assigned tasks, as well as for the purpose of approving decisions on bonuses, planning their careers. Such evaluation is carried out on the basis of indicators of effectiveness, efficiency and quality, determined taking into account the official duties of a civil servant, as well as his compliance with the rules of ethical behavior and the requirements of legislation in the field of corruption prevention, the implementation of an individual professional development program, as well as indicators defined in the contract on public service (if concluded) [2].

The need for prompt and high-quality performance of tasks faced by state bodies and local self-government bodies during the introduction of martial law in Ukraine accelerated the development and implementation of electronic document management in the civil service system. This type of document flow allows employees of state and communal institutions to perform their functions specified by job instructions in a timely manner, with less physical and time costs. The introduction of an information system of document circulation in state bodies ensures the creation and movement of documents, which makes it possible to shorten the period of preparation and adoption of management decisions by automating the processes of creating and using documents in state and communal institutions. These include providing important priority services directly to citizens (responding to requests and appeals from citizens and other contributors, corresponding with state authorities or local self-government bodies, etc.) [4].

Recently, a new organizational structure of the human resources management service in public authorities has been proposed, which

should include units on the strategy (policy) of human resources management, selection, accounting, adaptation, development, evaluation, motivation, acmeological support, labor relations and pay the work of public servants. The specified system should be based on general principles of human resources management in the public service, which determine the content of its elements and the choice of specific means, tools, forms, methods and technologies of human resources management. The proposed approach should be implemented based on a renewed attitude to

the role and place of social and psychological components in the management of human resources in the field of public service. In order to create a professional, politically neutral, honest and effective public service, along with the improvement of the legal provision of human resources management in the field of public service, it is necessary to develop institutional capacity and ensure consistency in the implementation of new principles of personnel management services, to form and implement an effective state personnel policy.

Keywords: human resources management; public service; public administration.

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INTELLECTUAL PERSONALITY PORTRAIT AS AN TOOL FOR ASSESSMENT OF CANDIDATES FOR POSITIONS IN THE CIVIL SERVICE SYSTEM

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Abstract. The relevance of the article is caused by the fact that proper governance of the state requires the filling of its system of public management and administration with such personnel, whose characteristics should meet the best examples of global requirements for civil servants, formulated by world-renowned expert services and research centers.

It should be noted that there are a large number of lists of requirements and recommendations of characteristics for identifying the best applicants for the performance of functions and duties of civil servants. For decades, many scholars and practitioners justify the choice and recommend for use, evaluate and compare various lists of values, traits and characteristics, skills and standards of behavior of individuals in the public service. Various authors from different countries and cultures proposed and are proposing numerous lists of values that should be guided by public servants in their activities. This is, for example, the impact on relationships and interaction with public service users of 14 personality behavior styles of an employee (Jogn Oldham) [1], or portraits of 16 personalities of biblical heroes ([Earl A. Jones](#)) [2], or 30 administrative behavioral skills and characteristics necessary for a public employee (Anthony D. Molina) [3] etc.

The purpose of the study is to demonstrate the possibility of using the well-known model of K. Chipolla for the interpretation and assessment of the intellectual behavioral orientations of an individual for making a decision about his acceptance into the civil service system.

The object of the research is human resources in the sphere of public service of Ukraine.

The theoretical and methodological basis of the article is a general scientific methodology, which involves an analysis and an

interdisciplinary scientific approach to research of intellectual models of personality. Empirical methods, methods of comparative analysis and generalizations of statistical data, etc., were used to solve the tasks of researching the of human resources in the sphere of public and civil service system of Ukraine.

Since the basis of positive changes in the system of public administration are its people, who, according to [4], are characterized by a certain asymmetry of behavior in comparison with colleagues from the business sphere, the problem of constant improvement of the principles and rules of partnership relations between these parts of the social organism is very important, and the establishment the relationship between these components remains an actual scientific and practical task.

If we assume that the basis of any reasonable behavioral model of an individual in a certain environment of other individuals is his intelligence as an integral mental formation that generates, constructs and reconstructs mental models of the world by setting and solving problems depending on the specific tasks and conditions of their implementation [5], then it becomes expedient to turn to well-known intellectual personality models. It is in this context that the authors of the report [6] drew attention to the possibility of using the well-known model of the components of the intellectual temperament of a person by Carlo M. Chipolla [7] in the public administration system. In this model such components of any person's intelligence as "smart", "kind", "crime" and "stupid" were represented in the coordinates of "benefits for oneself - losses for oneself" and "benefits for others - losses for others" in the form of quarters of a circle. In the publications of a number of researchers, it has been proven that in the characteristics of any person's intelligence, all 4 components selected by C. Chipolla are present at the same

time: intelligence, kindness, propensity for criminal acts and, finally, stupidity. So, in the articles [8, 9] the intelligence of the individual I_i was presented as the sum of the corresponding components:

$$I_i = I_{\text{SMART}} + I_{\text{KIND}} + I_{\text{CRIME}} + I_{\text{STUPID}},$$

where I_{SMART} is the priority of achieving common benefit, I_{KIND} is the priority of ensuring benefit for others, I_{CRIME} – the priority of one's own benefit at the expense of its loss by others, I_{STUPID} – the loss of benefits, and her behavior in society, the obtained results and consequences will be determined by the dominant components of intelligence.

Then, the desired intellectual portrait of a person I_i should look like an inequality

$$I_i = I_{\text{SMART}} > I_{\text{KIND}} > I_{\text{CRIME}} > I_{\text{STUPID}}.$$

The proposed interpretation of a person's intelligence in the form of his I_i -portrait was tested in a practical study and evaluation of portraits of a group of students [9]. The results confirmed the possibility of using for the selection of candidates for the positions of officials of the system of public administration and local self-government according to the model of the ideal I_i -portrait, which is desirable for public administration and

$$I_i = I_{\text{SMART}} + I_{\text{KIND}}.$$

In addition to individual evaluations of candidates for positions in the public administration system, the proposed method can be used to create, analyze, and evaluate the so-called "group intelligence" or "collective intelligence" in the form of a certain sum $\sum I_i$ and individual intellectual portraits of a group, unit, institution, etc.

Keywords: intellectual portrait; evaluation; candidates for positions; public administration.

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PROSPECTS AND SETBACKS FOR ENGLISH AS A LANGUAGE OF BUSINESS COMMUNICATION IN PUBLIC ADMINISTRATION

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Abstract. Ukraine's pursuit to become part of the European Union has been long and challenging. Despite Russia's aggression in 2014 and a full-scale invasion in 2022, Ukraine has been working for years to reform and bring the state apparatus in line with European standards and norms. This includes the anticorruption efforts, striving for transparency in law enforcement and judicial proceedings, and the active involvement of civil society in decision-making at various levels of public administration. The process of training and developing the potential of qualified personnel for public service has undergone significant changes. Taking into account the possible accession of Ukraine to the European Union, the recent draft laws on the status of English as a language of international communication and a language of official documents in public administration, and the need to know it for holding a civil service position regardless of a rank, it is necessary to consider the initiatives proposed by the Ministry of Education and Science of Ukraine aimed at improving the proficiency of public officials and factors that can impede their proper implementation.

The purpose of the research is to examine the prospects of initiatives on English as a business language in public administration and to identify the shortcomings to their implementation.

The object of the research is a civil servant as an English language learner.

The methods of the research are observation, comparative analysis, and survey.

According to the Law of Ukraine "On Civil Service" (Zakon Ukrainy, 2015), only those persons who intend to hold a category A position in the civil service, among other professional competencies, are required to have a good command of a foreign language – one of the official languages of the Council of

Europe – and to present a relevant verified certificate with the specified level of foreign language proficiency, or to pass a foreign language test at the Assessment Centre.

Although the law applies to applicants for category A positions, foreign language proficiency is becoming increasingly important in the civil service, especially in the context of Ukraine's European integration aspirations, extensive cooperation with international foundations and organizations, establishing close contacts with foreign partners, and participation in international grant projects.

For English to truly become the language of communication and business practice in Ukraine, it is necessary for the relevant ministries to provide environment for civil servants to learn, improve and put into practice their English language skills on an ongoing basis. In this regard, it is worth mentioning that Ukraine has already undertaken many attempts to provide civil servants with the opportunity to develop their English language skills. For instance, 2016 was declared the Year of the English Language, which aimed at promoting the language learning and the integration of Ukraine into the European space of politics, economy, science and education (Ukaz, 2015). The promotion and dissemination of English language skills amongst public officials was supported by national (LingvaSkills, GoGlobal) and international organizations (British Council, which has provided language training to over a thousand officials over the last two decades) through holding training sessions, grammar workshops and providing free access to online learning platforms and massive open online courses (MOOCs) such as Prometheus, EdEra, Coursera, FutureLearn. Within the framework of the recently presented *Future Perfect* initiative, the Ministry of Education and Science and the

Ministry of Digital Transformation of Ukraine launched training courses on the Diia platform and started cooperation with the Promova and Empower Cambridge platforms to provide Ukrainian citizens, including civil servants, with free access to professional learning English (Future Perfect, 2023). The Promova and Empower Cambridge platforms are also recommended as additional supplementary courses for university students. As a result, the efforts to promote English and make quality learning platforms readily available have proved to be effective: according to EF English Proficiency Index, Ukraine's English proficiency score has increased from 435 points in 2014 (EF EPI, 2014) to 530 points in 2023; however, the country is still in the area of moderate fluency (EF EPI, 2023).

However, simply introducing the initiatives is not enough to build a lasting commitment to the learning process, despite the declarations of life-long learning and need for civil servants to professionally develop their skills. Most public administration students are willing to learn the language but they often lack motivation, time and incentives, they become discouraged by their slow progress or struggle because of inaccurate group division where learners with different levels of English study together. Moreover, recent studies conducted among undergraduate and master's students (including acting civil servants) of public administration indicate that at the beginning of their studies their motivation to learn a foreign language is below average, which is mainly due to negative learning experiences in the past and the fact that they have little or no opportunity to use a foreign language outside the classroom, as their job responsibilities are mainly focused on dealing with the requests of Ukrainian citizens who generally speak either Ukrainian or one of the minority languages: Hungarian, Romanian, or Russian.

It is also worth mentioning that the Ministry of Education of Ukraine has tendency towards a constant reduction of academic hours for classroom instruction and guided learning in a foreign language, while leaving the same

number of credits by transferring teaching hours to hours devoted for self-study of the discipline, which in turn has a negative impact on the quality of the learning process and learners tend not to do the assigned individual tasks properly. Thus, at Ivano-Frankivsk National Technical University of Oil and Gas the number of teaching hours for the discipline "Foreign language for professional purposes" for students majoring in 281 Public Management and Administration decreased from 72 academic hours in 2017 to 54 hours per academic year in 2022, while self-study hours increasing from 48 to 66 hrs respectively; classroom hours for "Business English" dropped from 108 hrs in 2019 to 88 hrs per academic year in 2022. As the result, the number of hours for self-study increases proportionally, however, the quality of students' knowledge has not enhanced in spite of increased time available for individual work. In addition, the time for assessing students' individual self-study work, except for homework and lesson preparation, is not included into the teacher's individual curriculum; assessment of this type of work is part of final module test. The practice of reducing classroom hours for guided learning looks rather strange, given the Ministry's aspirations for Ukrainians' English fluency and the desire to make English the language of business communication in public administration.

After examining the initiatives and their shortcomings, we have come to the conclusion that learners – the (future) civil servants, who want or need to learn English are provided with a sufficient number of opportunities and tools to improve their foreign language skills, on the one hand; however, they are limited to practicing them within classroom environment, whether traditional or online. Moreover, learning the language in a self-study mode often becomes a demotivating factor and does not produce desired learning outcomes as it limits social communication and the ability to apply skills in real-life situations.

Keywords: public administration; English; business language.

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ACTUALISATION OF THE LEADERSHIP POTENTIAL OF YOUNG PEOPLE IN LOCAL SELF-GOVERNMENT BODIES

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Abstract. The relevance of the topic lies in the fact that the social value and practical impact of local self-government bodies entirely depend on officials, their knowledge, desires, readiness, skills, aspirations, decisions, actions, professionalism and professionalism. The effectiveness of local self-government should be closely linked to the effectiveness/ineffectiveness of the mechanism for coordinating social interactions. This dependence determines the manifestation of leadership competences, the approach to a modern local government official as a creative constructive personality obliged to self-realise in daily managerial professional activities aimed at serving the community, society, and the state. The effectiveness of local self-government bodies largely depends on the involvement of young people in the development of local democracy, the establishment of a system of government, active participation in community life and local public initiatives, as it is young people who are able to introduce innovative, non-standard approaches to solving the problems of local communities, and promote the introduction of the latest information and management technologies in local government.

The purpose of the study is to provide a scientific basis for the actualisation of the leadership potential of young people in local self-government bodies.

The object of the study is the leadership potential in the field of public management and administration.

The theoretical and methodological basis of the article is a general scientific methodology that involves systematic analysis and an interdisciplinary scientific and systematic

approach to the study of the actualisation of the leadership potential of young people in local self-government bodies. Empirical methods, methods of comparative analysis, etc. were used to solve the research tasks.

The full implementation of decentralisation reforms on the ground is accompanied by the empowerment of territorial communities, which has led to an increased need to provide local governments with qualified staff with a vision of an innovative approach to public participation, work experience, and the ability to work with people. Changes in the public administration system have intensified the development of modern systems for the qualitative selection and promotion of personnel who are ready for systemic changes in public administration.

According to researcher Flumian, M.: "...governments are changing through the prism of service delivery. Citizens as customers, consumers are the next step in innovations in public service" [5]. Strategic tasks of improving the quality of administrative services require the introduction of modern approaches and methods into the management processes of public authorities to ensure adequate satisfaction of the needs of individuals, social groups and society as a whole, taking into account the rational use of available resources. A client or service consumer orientation requires thinking employees who are able to analyse the situation, find non-obvious solutions and act independently. For a manager, skills such as strategic thinking, the ability to delegate responsibilities and rights, and provide feedback that ensures employee development are important. He or she must be able to establish contacts, identify needs,

manage relationships, resolve conflict situations, view mistakes as an opportunity for learning, and have developed emotional competencies.

Current trends indicate that a special priority of Ukrainian society is the formation of professional local government leaders who are ready and able to implement their management activities as a process of daily service to the Ukrainian community and the state. It is they who are obliged to play a key role in the implementation of reforms at the local level and become the main initiators and stakeholders of democratic transformations in local self-government, effective leaders of their teams and territorial communities. Therefore, leadership as a process by which a person influences another person or a group of people is a modern concept of public administration, including change management, and its effectiveness is facilitated not so much by the level of the position as by the degree of influence of the person's activities [9].

Recently, in the science of public management and administration, the problems of leadership formation have been considered by Chechel A., Kudriashova O., Lytvynovskiy Ye., the nature and typology of leadership were studied by Bizo L., Ibrahimova I., Kotter J., Stogdill R., the problems of youth leadership development are highlighted in the works of Akimova T., Ploskiy K., Pozhydaiev Ye. and others.

Practice shows that the formation of local leaders is not an easy task for local authorities. There are still cases where many communities continue to train managers of the "past" for the present and future, and the leadership problem is partially solved by engaging employees of district state administrations that were disbanded as part of the administrative-territorial reform at the district level. Unfortunately, in some cases, this does not work, as such specialists are not ready to work in local governments of rural territorial communities in the new conditions, they do not have modern innovative management leadership technologies, which have long been adopted by the most successful countries in the world [2].

It is obvious that today we should be talking about the formation of an official as a positive and modern leader who has a system of humane internal values, does not allow others to manipulate him/her, builds on their basis an effective and efficient system of mutually interested interpersonal relations in management activities aimed at daily service to the community and its residents, the country and the state.

In this aspect, youth leaders play a crucial role in local self-government, as the age emphasis of citizens' participation in the formation of civil society is increasingly shifting towards young people, as young people are a fairly large group of citizens (about 1/4 of the total population of the country - as of 1 January 2022, young people in Ukraine account for 24.3% of the total permanent population of Ukraine [4]. Almost thirty years of reforms in Ukraine have given rise to a younger generation that has a different perspective on political and social processes, challenges and threats of our time. Today's youth is not burdened with nostalgia for the Soviet past, it is free and open to understanding the democratic transformations in the country and actively participating in them, ready to take decisive action to change society.

It can be said that the involvement of young people in the development of local democracy, the establishment of the local self-government system, active participation in community life and local public initiatives is due to the fact that young people are able to introduce innovative, non-standard approaches to solving the problems of local communities, and to promote the introduction of the latest information and management technologies in local self-government.

Analysis of regional experience in the field of youth policy and implementation of the decentralisation reform shows that the principle of work "for young people" is inferior to the other - "with the direct participation of young people"[11]. Mechanisms that facilitate the involvement of young people in social processes are becoming increasingly popular and relevant. Of interest are the mechanisms through which young people can influence the

solution of their own problems and at the same time join the process of formation of civil society and state governance.

The establishment of a democratic state with a modern socially oriented economy will be effective only with the active participation of young people, so there is a need to expand the social base of transformations, to reveal and implement the creative potential of young people, and to consider their social resource as one of the most important foundations for the modernisation of Ukrainian society.

The future of local democracy and sustainable development of communities largely depends on the extent to which young professionals today will be able to perceive the accumulated management experience and, taking into account European standards, manage local development processes.

Further full implementation of decentralisation and local self-government reform requires the involvement of young people in these processes, the formation of an active position of young citizens regarding socio-political processes in the country. The most powerful sign of effective cooperation between public authorities and civil society organisations is the exchange of personnel; active civil society organisations are a modern school for training democratic leaders who renew the government and contribute to improving the efficiency of public administration [10].

In order to continue developing structures of cooperation between youth and local self-government bodies, such as youth parliaments, municipalities, and councils, it is necessary to establish a contractual form of interaction, when cooperation is based on clearly defined principles and procedures that are enshrined in an agreement between the youth structure and the local self-government body. Furthermore, further introduction of systematic public hearings on issues that directly or indirectly affect young people will contribute to the real participation of young people in decision-making at the local level.

That is why it is necessary to form a system of youth self-government at the regional and local levels, to strengthen and consolidate

youth NGOs to effectively address the most pressing problems of young people on the basis of social partnership with public authorities. Such a policy can only be formed by relying on modern forms of youth self-organisation and implementing effective practices from international experience.

According to Kudryashova, O. leadership is developed only in the process of gaining experience, and in order to become a leader, practice and experience are necessary to form leadership skills and qualities [8]. In order to determine the leadership skills of young people and the manifestation of their formation, it is proposed to take into account such criteria as the level and form of education, employment status, and involvement in joint educational activities.

In accordance with the European Charter of Local Self-Government, educational policy should be aimed at strengthening and improving the democratic foundations of local self-government; a special place in the educational activities of the municipal movement should be given to educational activities among the population, especially schoolchildren and youth, in favour of the formation of self-governing territorial communities [6].

In the process of forming the leadership qualities of young people, it is necessary to actualise their leadership potential by:

- filling educational programmes with methods, forms and means of formal and non-formal education to expand knowledge about the essence of leadership. This will allow young people to acquire important "soft skills", basic personal and professional qualities, and moral and ethical values of a leader;

- strengthening the practical orientation of young people towards professional, socially significant, volunteer activities, involving them in research and social project activities, participation in non-governmental organisations, and additional internships [1].

In strengthening and developing local self-government in Ukraine, the problem of developing youth leadership potential and training local self-government specialists is of crucial importance. The urgency of the

problem lies in the need to train a new generation of managerial personnel for the local self-government system in the context of state and administrative reforms. In the process of forming a modern type of active young leader, his/her readiness for managerial activity, the issue of involvement of educational institutions, state and local authorities, informal and non-governmental organisations arises, which, in turn, should help young people develop the ability to analyse their own strengths and weaknesses, set personal and professional goals and achieve them.

An important role in the training of local government personnel should be played by modern information and communication technologies, high-quality implementation of leadership education programmes, youth participation in social processes of community life, in the local government system, in social projects in educational institutions or beyond, encouragement to volunteer, additional internships that will prepare young people for youth leadership. Youth leaders, in turn, can actively cooperate with community residents, motivate their peers, and set an example, making the youth group stronger and more effective. This, in turn, will provide the state with competent and active professionals who are able to make effective decisions, take

responsibility, interact with other people properly, work in a team, and demonstrate leadership qualities.

We believe that professional training in youth leadership should be mandatory for local government officials and representatives and become the basis of a continuous process to improve their professionalism. Its components should include personal desire, readiness and ability for daily leadership activities for the benefit of the community, professional competence, official efficiency/effectiveness, and managerial skills.

Provision of local self-government bodies with young professional leaders is a complex continuous process that involves the improvement of personnel policy aimed at the consistent implementation of a number of research, organisational, managerial, political and legislative actions that have to take into account the social dynamics of change and the challenges of globalisation, as well as the state of society. Thus, high-quality staffing with young leaders is impossible without creating favourable conditions for the formation of leadership potential and professionalisation of service in local self-government bodies, a systematic approach to vocational training and professional development of local self-government management personnel.

Keywords: leadership potential; young people; local self-government bodies.

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GENDER LEADERSHIP IN PUBLIC ADMINISTRATION: STEREOTYPES AND BARRIERS FOR WOMEN

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Abstract. The war with the aggressor country, martial law, socio-political changes and political crisis - all this contributed to the emergence of a new trend in Ukrainian society, when women, showing their leadership qualities, actively join the struggle for the liberation of Ukraine and successfully debunk the myth that they are only victims of war. Today, this trend has even been confirmed in the regulatory and legal field (National Action Plan for the Implementation of UN Security Council Resolution 1325 "Women, Peace, Security" (updated in December 2022), State Strategy for Ensuring Equal Rights of Women and Men).

However, despite the active policy of the government of Ukraine regarding the observance of the idea of gender equality, gender stereotypes persist in society, which are barriers to female leadership in public service.

The purpose of the work is to study the phenomenon of gender leadership as an important component of modern management; definition and analysis of barriers affecting the career growth of female leaders in the public administration of Ukraine.

Nowadays, the number of women participating in management activities at the macro and micro levels is growing extremely fast. This is why the idea that women, although they are a minority in government bodies, can also fulfill the role of a leader is quite popular. If previously only men were considered leaders/managers, today this word has acquired a pronounced feminine connotation. Accordingly, the question arises - Can a woman be a better leader than a man? Margaret Thatcher claimed that "Any woman who understands the problems of running a home can understand the problems of running a country" [1].

Scientists P. Drucker, H. Kunz, K. Levin, F. Massaryk, E. Eagly, D. O'Leary, J. Bowman devoted their works to the problems of studying gender leadership and analyzing barriers to career growth for women leaders. .

We analyzed a significant part of the scientific discussion, theories and practices related to the study of the phenomenon of leadership. And as a result, they came to the conclusion that the problem of leadership has traditionally been studied without taking into account or relating to gender, because the role of leadership for some reason has always been considered exclusively masculine. The study of gender leadership and the analysis of barriers to career growth for women in public administration have not yet found an appropriate scientific reflection in the literature and require a comprehensive study.

In the scientific discussion, a woman-leader is assigned a very modest role. The phenomenon of the use of women's labor in management still remains unusual and new, despite the fact that women in Ukraine prevail not only in terms of their number (53.7%), but also make up almost half of the country's working population (47.7%) [2]. As for decision-making, the public sector is characterized by a fairly low representation of women. Thus, among senior civil servants, women make up only 5.7%, in the category of senior employees, almost half of them - 49.9%, and in the category of junior employees - 80%. As we can see from statistical data, female leadership today makes up only a quarter of the entire management structure, despite the high educational and professional potential of women themselves.

Today, under the pressure of the war and other important circumstances, the attitude of Ukrainian society towards women and the

view of their role have changed significantly. However, it is appropriate to mention the imposed gender stereotypes that form a certain set of generally accepted judgments and influence the career of women in public administration.

In the modern system of public management, such gender stereotypes as "women's fields of activity", "glass ceiling" and "greenhouse" are successfully "flourishing", which also prevent women from moving up the career ladder and participating in management decision-making. However, we emphasize that the major part of the mentioned stereotypes arose a long time ago under certain historical events and conditions, so it would be appropriate to consider them outdated in order not to limit modern women who aspire to management leadership.

In addition, it is worth mentioning the gender barriers discriminators that interfere equal representation of women in public administration. So O. Yaremenko singles out:

- socio-cultural stereotypes, women's orientation towards the family, raising children and, to a much lesser extent, participation in politics;
- low degree of self-esteem, lack of a great ambition in building a career in the life strategy;
- crisis situation in the country's economy, a drop in the standard of living of large families, the destruction of social infrastructure;
- fierce competition from men in the fight for significant positions in power structures;
- women lack of the necessary skills, work contacts, and financial means to fully fight for career promotion [3]

This list can be supplemented such institutional barriers, which depend not on the woman herself, but on the influence of the structure: gender segregation; professional self-realization; mobbing and other manifestations of inequality; age problems (age limit, ageism); sexism; which also take place in the field of public administration.

Our analysis of the sources shows that despite the above-mentioned difficulties that

stand in the way of women in public administration, the development of female managerial leadership and the reality of life demonstrate that women who have become heads-managers, as a rule, successfully cope with all challenges.

In conclusion of the research results, it is worth noting that "prosperity" stereotypes and barriers in public administration, as well as the presence of facts of gender discrimination depends not on the woman, but on the change of structure.

To overcome them and promote the development of gender leadership in the authorities, it will be appropriate introduction of certain changes and additions to normative legal acts of national legislation, namely:

- implementation of gender equality at the management level through the implementation of state programs, plans and provision of funds for their implementation;
- the mandatory introduction of special quotas in government bodies, in particular, the introduction of the rule of mandatory appointment of women to the position of deputy when the head is a man and vice versa;
- formation of a positive image of a female leader in society, introduction of educational programs to increase the activity of women and encourage them to advance in their careers;
- individual work schedule and workload, creation of children's rooms in the premises of institutions and organizations;
- ensuring psychological resistance to gender discrimination.

Therefore, gender transformations in public administration and in society as a whole are a complex and rather long-term process. Therefore, postponing the issue of women's equal participation in decision-making means postponing reforms and losing enormous potential. Taking into account the described barriers, we come to the conclusion that the sooner society recognizes that these barriers exist, the sooner it will be able to eliminate them.

Keywords: public administration; gender leadership; barriers; stereotypes; gender discriminators.

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PUBLIC FINANCING OF PROJECT ACTIVITIES OF INDIVIDUAL BUSINESS ENTITIES AS A MEANS OF IMPLEMENTING SOCIALLY RESPONSIBLE BEHAVIOUR PRACTICES

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Abstract. Businesses and civil society institutions are actively seeking alternative financial resources for their project activities. One of these external sources is the attraction of funds from the state and local budgets. In recent years, the Ukrainian Cultural Foundation (<https://ucf.in.ua/>) and the Ukrainian Veterans' Foundation (<https://veteranfund.com.ua/>) have begun their activities. The Ukrainian Youth Foundation is starting its activities. These institutions are called upon to select projects that can be supported by public funds on a competitive basis. The state, through its instruments of influence, should actively promote the development of a socially responsible environment and provide financial support only to business entities that implement the principles of socially responsible behaviour.

According to Article 3 of the Law of Ukraine "On the Ukrainian Cultural Foundation" No. 1976-VIII of March 23, 2017, one of the tasks of the Ukrainian Cultural Foundation (hereinafter referred to as the UCF) is to support and develop projects in the fields of culture and arts, creative industries, cultural and educational (domestic) tourism, and national music product [1]. Article 12 of this law stipulates that the main activity of the UCF is project support.

According to Article 23 of the Law of Ukraine "On the Basic Principles of Youth Policy" No. 1414-IX of April 27, 2021 [2] and clause 11 of the Regulations on the Ukrainian Youth Foundation (hereinafter referred to as the "UYF"), approved by the Resolution of the Cabinet of Ministers of Ukraine "Some Issues of the Ukrainian Youth Foundation" No. 182 of February 28, 2023 [3], the main tasks of the

UYF are to select youth projects and provide budget grants for their implementation.

The UCF has the most experience in organizing competitions for grant support. For example, the Culture Without Barriers program requires applicants and partners to have been in business for 2 years prior to the competition and to have experience in the cultural sector. It should be noted that not only public organizations (and other non-profit organizations), but also individuals and legal entities, individual entrepreneurs can participate in the Ukrainian Cultural Foundation's competitions, which also allows not only to implement socially important projects, but also to support and stimulate the development of the business environment in the creative industries.

The Guidelines for Applicants set out a list of persons who cannot receive funding from the UCF. Some of the restrictions are aimed at ensuring that only legal entities and individual entrepreneurs with a positive business reputation can receive funding. For example, business entities with which the UCF terminated the grant agreement during the previous grant season (at the initiative of the UCF due to a material breach of the terms of the agreement); or which have been subject to restrictive measures (sanctions) in accordance with the Law of Ukraine "On Sanctions"; or whose authorized persons have been convicted of crimes, etc. cannot receive funding [4].

The UCF does not provide for any restrictions on the participation in the competition of projects by entities that are directly affiliated with the Russian Federation and the Republic of Belarus, or indirectly with their legal entities and individuals, which is unacceptable in the context of armed

aggression. It is proposed that at the stage of submitting a project application, a statement (declaration) should be submitted declaring the absence of such affiliation, condemning armed aggression and recognizing the territorial integrity of Ukraine. This practice could be extended to project team members.

In the future, it is necessary to establish a mechanism for a more detailed study of the ultimate beneficial owners, officials of legal entities and others for the purpose of affiliation, as well as verification of the integrity of the project team members (as an element of responsible behaviour). If the connection with the Russian Federation or the Republic of Belarus is confirmed, the applicant cannot participate in the competitive selection and receive public funding. And a project team member who has integrity issues (including due to justification (or denial) of the fact of armed aggression or non-recognition of Ukraine's internationally recognized borders) cannot participate in the activities of the project team that will be provided with grant support for the project. In turn, the applicant should be given the right to withdraw such a team member and replace him/her with another (if necessary) if the UCF rejects his/her candidacy.

It should be noted that the UCF competitions partially ignore the assessment of the institutional capacity of a potential applicant. The applicant's previous activities are assessed rather superficially. It is advisable to specify to applicants that, in addition to experience in a specific area (e.g., culture), they have experience in implementing socially important projects or initiatives, which will be assessed not only during the preliminary assessment but also during the peer review. For individual applicants, it is advisable to establish a requirement to have a local program (policy) for the development of appropriate behaviour if the potential grant support is equal to or exceeds a significant amount (e.g., UAH 1 million). This requirement will strengthen the institutional development of applicants for significant public funding and will stimulate the construction of a socially responsible ecosystem, and the state will receive not only a

responsible executor, but also a reliable social partner (a valuable attitude to its activities).

Projects submitted for financial support from the Ukrainian Veterans Fund are evaluated according to the following criteria: project concept; expected project results; social impact of the project; risks that may accompany the activity (external, internal); project team; project work plan; project budget; public presentation of the project. The criterion of "social impact of the project" involves determining how socially oriented the project is, whether the applicant includes a social component in the project, and how relevant the social component of the project is to society today [5].

Each cultural and artistic project of legal entities and individual entrepreneurs to receive grant support undergoes a formal (for compliance with the requirements of the support program) and expert evaluation.

The following criteria have been established for expert evaluation: detailed description of the project (relevance, uniqueness of the project); goal, project plan, goals, objectives, results and indicators of project implementation, project work plan; target audiences of the project; project information support; long-term project results; project sustainability; project team (key executors); project management and project risks; analysis of cost items in the budget for compliance with the specified project objectives and UCF requirements. The social (public) value of the project results is a component of the Long-term project results criterion [6]. These criteria and the weights by which each criterion is evaluated need to be rethought. The importance of social criteria should increase. The state, through the grant support system, should prioritize and subsequently provide funding only for those projects that ensure the implementation of the principles of socially responsible behavior, due to the mandatory inclusive component (involvement of this audience), and/or impact on certain socially vulnerable groups (e.g., internally displaced persons, combatants, etc.) or specific communities.

The grant recipient must also transparently select suppliers and service providers, taking into account the established integrity policy. Prior to entering into contracts for the supply of goods or services, a potential supplier or service provider must declare in a statement (declaration) that it has no such affiliation with

the Russian Federation and the Republic of Belarus, condemns armed aggression, recognizes the current borders of Ukraine and conducts its business activities on the basis of socially responsible behaviour, respect for human rights, etc. This provision may also contain a specific supply or service agreement.

Keywords: project activity, business, public financing, state funds, non-governmental organizations, socially responsible behaviour, social effect, non-profit organizations.

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DIASPORA FACTOR IN THE CONTEXT OF MARKETING OF UKRAINE IN THE INTERNATIONAL ARENA

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Abstract. Marketing in today's world is becoming an increasingly international phenomenon, where countries actively compete for the attention of global consumers and investors. In this context, the role of the diaspora acquires great importance, especially for countries that seek to actively represent themselves on the global stage. Ukraine, which has a rich and diverse diaspora potential, is no exception.

In light of Russia's military aggression, starting in 2022, information about Ukraine increasingly finds its place in the headlines of foreign media and is discussed at the international level. The opinions of experts from various fields regarding the situation in our country are becoming key indicators of the perception of Ukrainians as a nation. An interesting feature is that each country has its own unique areas of interest in relation to Ukraine. Depending on these interests, a high level of attention to our country is formed. However, it is important to consider that this attention is often based on various stereotypes that Ukraine needs to overcome, both known and new.

Forming a positive impression of the country becomes an important task that requires the synergy of efforts of all branches of government, public organizations, enterprises, mass media, and the Ukrainian diaspora. This process is a complex mosaic of joint and purposeful steps that contribute to the creation of an effective state and a positive image at the international level. It is the diaspora and temporary labor migrants who not only financially support their families, but also have a great interest in the development of Ukraine. They are active participants in supporting the Ukrainian military, provide their expertise for carrying out reforms,

cooperate with scientists and artists in joint projects and act as cultural diplomats, as marketers of the state of Ukraine.

The Ukrainian diaspora does a great job on the political front, where it promotes our issues, being an effective lobbyist. On the information level, she carefully and truthfully tells the citizens of her countries of residence about the events in Ukraine. In the field of economy, the diaspora organizes forums, attracts foreign investments to stimulate the country's development.

This is not just a marketing strategy - it is actually an exquisite front of cultural projects. It is clear that at the current stage, all this is impossible without a lot of work on countering disinformation and countering fake news. In this context, the strengthening of the work of the diaspora is indicated, where media activities are intensified, which include prominent Ukrainian public organizations, such as the World Congress of Ukrainians, the World Federation of Ukrainian Women's Organizations, the Canadian Congress of Ukrainians, the Association of Ukrainians of Australia and others [1].

It is important to note that most countries understand the power of their diasporas and establish strong ties, recognizing their great marketing potential for their own development. Global experience proves that modern states strategically use their foreign communities as a real catalyst for nation building and state development, using their influence as an effective tool in countries where compatriots live.

For many countries of the world, cooperation with their compatriots abroad has become not only a matter of national dignity, but also an effective means of implementing foreign policy. Diasporas act as an important

marketing tool for influencing the position of other states, provided that their activities are supported by the state from which they come.

Young and energetic representatives of the modern migration wave can benefit from improving the ways of providing information about Ukraine to the world and establishing connections with foreign partners in various fields. These individuals, who during several years of stay abroad have achieved impressive success in the fields of business, science, culture, etc., can play an important role in the support and marketing of Ukraine. One of the initiatives that is actively engaged in this task is the "Global Ukrainians" network, founded by Professor Violetta Moskalou [2].

"Global Ukrainians" is a network that unites Ukrainians from all over the world, aimed at creating a favorable environment for the exchange of ideas, development of business, science, culture, and establishment of partnership between Ukrainian citizens living abroad. The network was created with the aim of attracting and uniting talented and active representatives of the Ukrainian diaspora for joint work on projects and initiatives for the benefit of Ukraine.

Undoubtedly, the key feature of the Ukrainian approach to determining the self-awareness of individuals is their self-identification. It is clear that the descendants of emigrants, sometimes the emigrants themselves, do not always recognize themselves as Ukrainians. This may be due to the lack of a formed national identity before emigration, assimilation processes and the specifics of the political context in the country of their residence.

However, there are people who not only identify themselves with Ukraine, but also popularize cultural and artistic assets in every possible way, presenting our state as a modern European country.

The geopolitical prospects of the Ukrainian diaspora and its further role in the Ukrainian context are inextricably linked not only with the quantitative and qualitative aspects of the diaspora itself, but also with the vector of transformational processes that encompass the entire Ukrainian community. Encouraging

signals are the inclusion of meetings with Ukrainian communities in the work schedule of our high-ranking officials during foreign visits, the signing of a number of memoranda and the initiation of joint projects.

If for a long time Ukraine perceived the Western diaspora as a donor, taking into account the long-term traditions of charity, then in the modern period demographic changes are taking place, which create the need for financial support for institutions created by Ukrainians abroad, mainly in the field of culture and science. State support can determine their transformation into peculiar representations of Ukraine abroad.

The Ukrainian diaspora around the world is not only numerous, but also an active group that carries the wealth of Ukrainian culture and traditions. She acts as an ambassador of Ukrainian heritage and contributes to the formation of a positive image of the country. Marketing strategies can effectively use this reserve, drawing attention to traditions, cooking, art and other aspects of Ukrainian culture through cooperation with the diaspora.

Modern information technologies can be used to activate the diaspora in marketing initiatives. Creating digital platforms aimed at engaging with the diaspora can facilitate the exchange of ideas, support projects and create an enabling environment for marketing innovation.

Thus, the assessment of the state and activity of the Ukrainian diaspora shows that Ukrainians abroad can advocate for the interests of the country of origin not only in the political, economic and cultural spheres, but also contribute to the formation of marketing policy in favor of the homeland, initiate the conclusion of profitable international agreements and provide support. Therefore, in order to maximize the positive influence that the Ukrainian diaspora has on the image of Ukraine, the tasks of state bodies to improve the marketing mechanism of an objective and attractive representation of Ukraine in the world should come to the fore. It is also necessary to implement a systematic, coordinated and operational approach to the preparation and dissemination outside Ukraine

of multimedia information resources about our country. Maximizing the effectiveness of measures is possible thanks to the involvement of the diaspora and its informational, intellectual, cultural and financial potential. At the same time, the political and social influence that representatives of the Ukrainian nation have acquired in some states is becoming an independent factor in the formation of a positive image of Ukraine.

So, the role of the diaspora in the context of Ukraine's marketing on the international arena

turns out to be multifaceted and significant. Using the potential of the diaspora to raise awareness of Ukraine, develop the economy and diplomatic relations can become a strategic direction for the further development of the country in the global dimension. Marketing strategies aimed at cooperation with the diaspora should take into account the uniqueness of its contribution and recognize the role of the diaspora as a key factor in the formation of a positive image of Ukraine in the world.

Keywords: marketing; development; technology.

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PROSPECTS FOR THE DEVELOPMENT OF SOCIAL SERVICES IN UKRAINE

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Abstract. The reforming activities of the government in the direction of decentralization led to the development of local self-government authorities, united territorial communities, as a result of which the capabilities and powers of the authorities expanded significantly. Provision of social services to the population also belongs to the new powers of local self-government authorities. Provision of vulnerable categories of the population is one of the most important aspects of policy at all levels of state administration, because it concerns citizens who need help, who for one reason or another are in a difficult situation, and it is the duty of the state to take care of them. Given the specifics of providing social services, it is quite logical that it is the local self-government that should be entrusted with the responsibility of providing and providing social services, due to the direct proximity to citizens and a full understanding of the environment and needs. Currently, local self-government authorities face certain challenges related to the practical implementation of social services provision by local self-government authorities [1].

For the successful implementation of powers on the provision of social services by local self-government authorities, a draft Strategy for the Development of the System of Social Services in Ukraine for the period 2021-2025 was created, which defines strategic directions, goals, and the main tasks of providing social services in Ukraine [2].

The creation of such a document is due to the need to improve the procedures for providing social services to ensure the well-being of the population. The strategy also corresponds to the Sustainable Development Goals, which are a priority for Ukraine. The current situation regarding social services is characterized by certain changes in connection

with the reforms. There was legal regulation of the formation of the system of social services and the activities of entities that provide social services of all forms of ownership. However, optimal results were not achieved at the level of territorial communities, and effective mechanisms for managing the processes of providing social services were also not implemented. Financing of basic social needs by local self-government authorities or united territorial communities also did not demonstrate the ability to properly implement social services on the part of these authorities [2].

According to the Strategy for the Development of Social Services in Ukraine, the main areas are identified, including:

- separation of powers and equalization of status, which involves a clear separation of powers between the customer and the provider of social services, as well as the transition from state and communal institutions to the status of state and communal non-profit enterprises to ensure greater efficiency and transparency;
- digitalization of accounting and quality assessment, which will be ensured by the implementation of digital technologies for accounting of needs and assessment of the quality of social services in real time;
- personalization of financing and accounting of needs, by applying personalized financing for each recipient of social services;
- financial guarantees and pricing, which involves the definition of clear financial guarantees for the provision of social services and the development of a service pricing system to ensure adequate compensation and effective use of budget funds;
- improvement of state standards and cost control, which will allow to accurately determine the cost of this or that service and

effectively control the quality of the services provided;

- availability of social services in the territorial community through the creation of mechanisms to identify and resolve injustice in access to social services;

- increasing the capacity of territorial communities, which is aimed at the development of programs and initiatives to increase the efficiency of the provision of social services and involve citizens in active participation in decision-making and the implementation of social programs [2].

There is a certain dynamic of increasing the number of social service providers at the level of united territorial communities, which is caused by some difficulties in residents receiving social services, which are established by law. Basic social services include: information, counseling, representation of interests, mediation, social prevention, social adaptation, social support, social integration and reintegration, home care, day care, supported living, in-kind assistance, shelter, emergency (crisis) intervention, physical accompaniment of persons with disabilities, accompaniment during inclusive education, care and upbringing of children in conditions close to family, sign language translation [3].

Analyzing various materials related to the development of the system of providing social services, it is possible to determine the basic concept of ensuring the principle of accessibility, methods of implementing innovative approaches taking into account the needs of the population of united territorial communities. Therefore, in strategic management, an important position is the organization and development of local social programs with a detailed analysis of local characteristics. This includes providing calculations related to social expenditures of local self-government authorities based on the program-target method [4].

Today presents Ukraine with new tasks related to political, social and economic transformations. In the conditions of war and other destructive processes, Ukrainian society is faced with a situation where the distribution of social transfers is unfair, and the system of

their provision is characterized by low targeting. According to the international human rights organization HelpAge International, Ukraine has the highest percentage of elderly people affected by the conflict in the world. 90% of the elderly are unable to pay for basic medical needs. A significant shortcoming of the system of providing social services at the community level is the lack of clear target criteria. According to expert assessment, only a third of social assistance recipients are actually in need. This problem is exacerbated by the inclusion of the category of "internally displaced persons" in the social protection groups in need of social services. Undoubtedly, the state should solve this problem by improving the system of social services at the community level as an object of state administration. Foreign partners of Ukraine recommend using the experience of small cities in Europe and the USA as an example of providing social services at the local level. In these regions, local communities actively influence municipal decisions, particularly in the field of social services. To solve problems in this area at the community level, methods of expanding the spectrum and improving the quality of social services provided by institutions of social protection of the population, increasing transparency in the work of state institutions that manage social services, and implementing effective methods of managing organizational aspects, creating conditions can be used for the formation and development of a competitive society that has the potential to achieve a high level of well-being and ensure a decent standard of living for its citizens. A rather important basis for the development of the provision of social services is the stimulation of local authorities. The state can ensure the provision of social services and implement financial incentives for citizens of each community that successfully implements state policy in the field of social services. [5].

It is appropriate to note that the Association Agreement between Ukraine and the EU was confirmed by the Law of Ukraine "On the Ratification of the Association Agreement between Ukraine, on the one hand, and the

European Union, the European Atomic Energy Community and their member states, on the other hand" Article 21 of this The agreement is aimed at promoting cooperation between Ukraine and the EU in the fields of employment, social policy and equal opportunities, in particular in the field of social protection, social dialogue and social integration initiatives to implement initiatives aimed at improving the quality of life of citizens [5].

Therefore, in order to improve the quality of life of citizens and achieve a high level, an important factor is the introduction of new methods of evaluating the effectiveness of local self-government authorities. The practical use of modern methodological approaches to the evaluation of the effectiveness of the administration of social

services at the local level allows for long-term planning and the provision of services that meet the needs of citizens. This contributes to the rational distribution of budget funds for socially important and economically justified goals, simultaneously increasing the correctness of management decisions, forming the responsibility of officials and, ultimately, improving the quality of life in various spheres of life [5]. The development of social services in Ukraine is an important task, the solution of which should ensure a high-quality life of citizens, especially vulnerable categories of the population. For the successful implementation of social services, it is necessary to implement a complex of reforms, innovative methods and the experience of foreign partners in order to increase the effectiveness of social services, their availability and quality.

Keywords: social services; decentralization; social services development strategy

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IMPROVING STATE REGULATION OF EMPLOYMENT

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Abstract. The market economy not only determines the development of all economic processes in the country but also contributes to the creation of a greater number of jobs. However, despite this, the issue of unemployment has always been relevant and required investigation for effective management of this process. Currently, the number of unemployed is increasing, as Ukraine's economy, being in a state of war and having to direct all efforts and resources towards the defense of the country, is experiencing significant losses. Businesses are going bankrupt and closing, jobs are being cut, and the unemployment rate is rising, among other challenges. Therefore, the state must approach this issue judiciously, using effective mechanisms of government regulation to minimize negative consequences, ensure employment and provide necessary support to the population.

In the scientific literature, the main focus has been on the concepts of 'unemployment,' 'employment,' and 'labor market,' but insufficient attention has been given to approaches to improving state regulation of population employment. The term 'employment' is generally considered as a socio-economic and legal category. From the perspective of sociology, employment is a characteristic of a person engaged in socially useful activity, in compliance with the law, aimed at earning income to satisfy needs [1].

The essence of the concept of 'population employment' is examined from the perspectives of both the state and society. According to the Law of Ukraine 'On Employment of the Population' [2], employment refers to activities not prohibited by law, carried out by individuals to satisfy their personal and social needs through received wages in monetary or other forms. State regulation of population employment is

defined as the formation and implementation of state policy in the field of population employment to create conditions for full employment and social protection in case of unemployment.

In public administration, the key and fundamental aspect is the official employment of citizens through the establishment of labor relations based on employment contracts and the payment of taxes. For society, employment is the engagement in any activity that benefits the individual and society as a whole. An important point is that society offers a wider range of types of activities than any individual can engage in. The state cannot always provide all necessary social guarantees, assist the less affluent strata of the population and other citizens in need, and ensure justice in social-labor relations. Consequently, various types of activities, sometimes unlawful, increasingly emerge among the population. However, the state must prevent such negative tendencies and, through mechanisms of government regulation, restrain the level of unemployment.

Unfortunately, the critical situation in Ukraine has led to mass layoffs. From January to September 2022, information from employers about planned mass layoffs (almost 60,000 individuals) was reported to the State Employment Service. In comparison to 2021, this figure was 184,000 individuals. Regions significantly affected include Kharkiv, Poltava, Chernihiv, Lviv, and others.

The highest percentage of notified layoffs occurred in the healthcare sector (22%), public administration and defense, compulsory social insurance (20%), education (15%), and manufacturing industry (14%), among others. Among those notified, 52% were managers, professionals, and specialists.

In terms of seeking employment assistance, 933.4 thousand individuals approached the State Employment Service, with 784.4

thousand registered as unemployed. This figure is 22% lower compared to the previous year. The duration of the job search by the unemployed decreased from 116 to 96 days, particularly in Dnipropetrovsk Oblast, where it reduced from 117 to 84 days.

In 2022, citizens were employed in various economic activities, with agriculture accounting for 28%, manufacturing industry for 16%, trade for 15%, and public administration and defense for 9%. The largest groups among the employed were machine operators and equipment service workers (24%), elementary occupations (18%), and trade occupations (15%).

As of the end of 2022, the number of registered vacancies at the State Employment Service was 29.4 thousand, a 60% decrease compared to the previous year. The average salary in these vacancies was 9,000 UAH. The highest salaries were in the information and telecommunications sector (almost 16,000 UAH), mining industry (12,000 UAH), and construction sector (10,000 UAH).

Considering the analysis of the labor market situation in Ukraine, it is essential to emphasize the significant role of the state in regulating this sphere. Primarily, there is a need for improved, scientifically substantiated rules and mechanisms in the implementation of state regulation of population employment, taking into account the peculiarities of development in Ukraine, which is in a state of war.

The legislative regulation of processes stands out as the primary and most critical lever of state regulation of population employment. The analysis of normative and legislative documents in the previous section allows us to propose recommendations for their improvement to enhance effectiveness and efficiency.

The analysis of the real situation in the field of population employment indicates that existing forms of labor relations regulation, social policy mechanisms, overall state regulation of population employment, and the wage payment system are currently not effectively functioning. The division of management methods into legal, economic, and organizational is somewhat conditional. Therefore, the proposal is to utilize administrative-organizational methods in managing population employment. An essential condition for the execution and implementation of state regulation methods for population employment is the effective and coordinated functioning of state authorities in accordance with the hierarchical structure, exerting their directive influence on the management object.

It is suggested to introduce a unified information system for the social sphere to regulate the processes of employment, manage unemployment levels, and provide social assistance to the unemployed. This system should be established based on the Dnipropetrovsk Regional Employment Center and the Department of Social Protection of the Population of the Dnipropetrovsk Regional State Administration. All relevant stakeholders will be involved in this system, enabling the acquisition of qualitative, reliable, and comprehensive information about population employment, job vacancies, and the number of unemployed individuals by region and cities within the region.

The proposed unified information system at the regional level will address several issues related to population employment and unemployment. This system will facilitate transparent and reliable information retrieval in the labor market, be accessible to the public, and take into account the specific development characteristics of a particular region.

Keywords: development; development; public administration.

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THE ROLE OF LOCAL SELF-GOVERNMENT AUTHORITIES IN THE DEVELOPMENT OF A DIGITAL SOCIETY

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Abstract. The European vision for 2030 is a digital society where no one will be left behind [1].

Digitalization is the implementation of digital technologies in all spheres of life: from interaction between people to industrial production, from household items to children's toys, clothes, etc. This is the transition of biological and physical systems into cyberbiological and cyberphysical ones (combination of physical and computing components). The transition of activities from the real world to the virtual (online) world. At the same time, digitalization is the saturation of the physical world with electronic and digital devices, means, systems and the establishment of electronic communication interaction between them [5].

The concept of the development of the digital economy and society in Ukraine for 2018-2020 defines digitalization as the saturation of the physical world with electronic and digital devices, means, systems and the establishment of electronic communication exchange between them, which actually enables the integrated interaction of the virtual and physical, that is, creates a cyber-physical space [2].

So, digitalization is the process of integrating digital technologies into all spheres of life, which leads to the creation of a cyber-physical world. This definition includes all the main aspects of digitization mentioned in the above definitions. It emphasizes that digitalization is not just the introduction of digital technologies, but a process that leads to fundamental changes in the way we live. Digital technologies permeate all areas of our lives, from human interaction to industrial production, from household items to children's toys, clothing, and more. This leads to the creation of a cyber-physical world in which

physical and digital systems interact with each other in real time.

Digitalization is the transition to a world in which digital technologies are the basis of our lives. Along with this, society is also becoming digital.

The Ukrainian Institute of the Future defines a digital society as a society that intensively and productively uses digital technologies for its own needs (self-realization, work, recreation, education, leisure for everyone), as well as for the achievement and implementation of common economic, social and public goals [5].

For the development of a digital society, the state must ensure the development of soft and hard digital infrastructures, the acquisition of digital competences by citizens.

The creation of digital infrastructures is the main factor in expanding citizens' access to the global information environment and knowledge. Back in 2011, free access to the Internet was recognized by the UN as a fundamental human right - a digital right [2].

The government of Ukraine should first of all take the following steps (together with business):

1) implement hard infrastructure construction projects:

- development of fixed infrastructure of SHSD to the Internet;
- development of mobile Internet infrastructure;
- development of radio infrastructure (LoRaWan, etc.) for Internet of things projects;
- development of infrastructure for public Wi-Fi access;
- development of computing infrastructure (i.e., cloud or virtualized infrastructure);
- creation of cyber security infrastructure.

2) create soft infrastructures — infrastructure of identification and trust (citizen ID, mobile ID, bank ID), infrastructure

of open data, public services (e-government), interoperability, e-commerce and e-business, transactional processing infrastructure, life support infrastructure, geo-information infrastructure, blockchain infrastructure.

3) initiate and implement digital transformation projects, integrate these initiatives into local, regional, and national development projects [5].

In the context of the last step, an important task is to involve young people in the creation of digital transformation projects, since young people are more inclined to use digital technologies and have a fresh perspective on solving the problems of the development of a digital society.

To actively involve young people in the digital transformation of society, it is expedient to develop and implement programs and measures to support youth initiatives in the field of digital transformation, provide young people with access to digital technologies and resources, and create conditions for teaching young people digital skills.

The concept of the development of digital competences envisages conducting information campaigns aimed at popularizing digital technologies in general and digital skills and digital competences, in particular among the population, at the local level [3].

Local self-government authorities can involve young people in digital transformation by:

- creation of educational and training programs on digital transformation for young people. Such programs can be developed by local self-government authorities, educational institutions, and business structures. They may include theoretical and practical classes, internships, competitions, hackathons;

- providing grants to young entrepreneurs engaged in digital transformation;

- inclusion of young people in working groups and advisory authorities on issues of digital transformation;

- creation of youth initiatives and organizations engaged in digital transformation;

- involvement of young people in the activities of existing organizations engaged in

digital transformation. These can be public organizations, business structures, state authorities. Young people can participate in project work, volunteering, internships.

Broad-based digital skills should also build a society which can trust digital products and online services, identify disinformation and fraud attempts, protect itself against cyberattacks, scams and fraud online, and in which children learn how to understand and navigate through the myriad of information they are exposed to online. Advanced digital skills require more than mastering coding or having a basis of computing sciences. Digital training and education should support a workforce in which people can acquire specialized digital skills to get quality jobs and rewarding careers [1].

Digital competence is a key competence in the context of the fourth industrial revolution. This term includes the confident, critical and responsible use and interaction with digital technologies for learning, employment, work, leisure and participation in public life. It covers concepts such as information literacy and media literacy, communication and collaboration, digital content creation (including programming), security (including the protection of personal data in the digital environment and cyber security), as well as multifaceted problem solving and lifelong learning [4].

The framework of digital competence for citizens of Ukraine defines spheres of competences, that is, all competences are conditionally divided into different spheres, depending on the functional features and the level of complexity of the tasks solved by users. These areas include: basics of computer literacy; information literacy, ability to work with data; creation of digital content; communication and interaction in the digital society; security in the digital environment; problem solving in the digital environment and lifelong learning [4].

The development of digital competences of the population is one of the priority areas of activity of local self-government authorities. For this, it is necessary to carry out a systematic analysis of the state of digital

literacy of the population, develop and implement programs for the development of digital competences, ensure the availability of digital educational resources, cooperate with educational institutions and public organizations, stimulate the use of digital technologies in various spheres of community life.

Specific measures to develop the digital competences of the population may include the organization of free courses on digital literacy for various categories of the population, the creation of a network of digital education centers, cooperation with local enterprises and organizations with the aim of creating jobs that require digital competences, conducting information campaigns to popularize digital literacy.

It is important that measures for the development of digital competences are aimed at all categories of the population, taking into account the needs and interests of different groups of people. The interaction of local self-government authorities, youth and the elderly are also important here.

Therefore, digitalization is a global process that transforms all spheres of society. For the successful development of a digital society, the state and local self-government authorities must ensure: the development of hard and soft digital infrastructures; involvement of young people in digital transformation; development of digital competences of the population. These tasks should be implemented within the framework of a common strategy for the development of the digital society.

Keywords: digitalization; local government; digital society.

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GLOBAL EXPERIENCE IN DEVELOPING COMMUNICATION STRATEGIES IN THE SPHERE OF PUBLIC RELATIONS IN PUBLIC ADMINISTRATION

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Abstract. Foreign practice considers PR and communications with the public from the perspective of an activity approach (or activity). This approach enabled a significant number of states to clearly and objectively form the components of their communication policies with the public (strategies, plans, etc.).

In the context of such policies, terminology from 2 concepts is used: communicative policy, which has principles, goals, decisions, rules, measures, codes of conduct; and communication policy, which is broader, as it determines the features of interaction with the population through the use of IT technologies [1]

Documenting the communication policy, each state at its discretion chooses the most appropriate format for its implementation: communication policy, communication strategy, communication strategy and action plan, communication policy coordination, government external communication policy, public communication strategy. It depends on the existing traditions and practice of legal regulation of a specific country [1].

Let's consider the specifics of strategies for the development of communications with the public of public administration bodies using the examples of some states.

Even before its membership in the EU, Slovenia provided citizens with information about the EU and events taking place in the euro area, with the aim of ensuring greater awareness of EU affairs. At first, communication took place through telephones and the creation of a website. Later, a single contact center was opened for these purposes. Alternative sources were e-mails, as well as the release of free publications and presentations. The information was also available in the networks of electronic libraries and the information office. Later, these resources were

combined into the so-called "Eurobus". This provided access to information to residents from remote areas [1].

Since 2015, the government communication office has been informing citizens in several ways: through the government portal, news, presentations, announcements, through non-governmental organizations, major communication campaigns and projects [1]

This office has several areas of activity: promoting Slovenia in the world, carrying out communication projects, informing [1]

To ensure the promotion of Slovenia, an English-language electronic publication Sinfo was developed, which was presented in the format of an informational and advertising magazine, published monthly. It contains information about the history, culture, features of the state's development, etc. This edition became available in Apple applications, iBookstores worldwide [1].

In Europe, 2015 was declared the year of development. The purpose of this action was to inform citizens about cooperation in the direction of the development of EU member states in order to promote [1]: direct participation and increase citizens' awareness of the advantages of cooperation in the EU; development of a sense of joint responsibility and solidarity in an interdependent world [1].

The Czech Republic solved the issue of European integration through the creation of a special information structure - the Department of Information on European Affairs. This unit aimed to improve the level of services provided to citizens through the use of a comprehensive information system. Every year, the department prepared a separate strategic document on EU issues in accordance with the priorities announced in a particular year [1]. Example:

- in 2013, the priority was awareness of citizens about EU affairs;
- in 2014 – citizen participation in EU decision-making and participation in European elections, as well as discussion of the benefits of future European integration;
- in 2015 – the internal market development strategy in accordance with the EU strategy until 2020.

In Estonia, the Government Communication Bureau was established in order to provide the population with complete and up-to-date information about the activities of the government and public administration bodies. This bureau coordinates: interaction between ministries, training of officials working in this field, is responsible for providing citizens with information about government actions, policies and goals [1]

The basis of the Bureau's activity is communication and crisis communications.

The basis of communications with the public in British Columbia is the process of informing the population about the programs and services of the Government [1]. Public relations professionals provide a variety of services and develop close cooperation with other representatives of authorities at various levels, the media, large industries, associations, stakeholders and the general public.

In particular, the range of public communication services includes: strategic communications, management issues, media relations, media monitoring, coordination of cross-state projects, event planning, online communications, etc. [1].

In the United Arab Emirates, the National Program of Government Communication until 2021 was developed and successfully implemented. The purpose of its adoption is to build the foundation for a healthy and cohesive society. The slogan of the program: "The UAE prioritizes human development and the well-being of its citizens. Citizens are a real

Keywords: communication; policy; strategy; government.

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resource on this earth" [1]. The program is posted on the website of the ministry. It is noted that the Program was created to solve social problems by introducing nationwide measures for:

- raising public awareness;
- emphasizing the importance of a healthy lifestyle;
- strengthening of positive behavior; development of cooperation between state bodies and the private sector;
- use of innovations of the population (the government accepts citizens' initiatives and projects aimed at the development of the state and improvement for the citizens themselves);
- use of communication innovations for appeals to citizens and residents of the entire state [1].

The main characteristics of the program are highlighted:

- active cooperation between the government and the private sector to align all efforts and achieve the expected results from the program;
- intensity of communication using various communication channels available to the public;
- innovations in communications to build an innovative society;
- appeal to different layers of society to solve their problems and focus attention on the issues of their life activities.

Attention is focused on those priorities that are defined by the Program and recognized as national. They are usually aimed at solving key social problems [1]

It should be noted that in global practice, communication with the public in the context of providing residents with various information is defined as one of the possible directions of implementation of the state's communication policy [1]

It is recognized as an inalienable right of a citizen to inform the population in order to obtain operational and impartial information.

TYPES AND FORMS OF DECENTRALIZATION OF POWER

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Abstract. Decentralization is the process of transferring power from the central level to the local level. It is an important component of a democratic society, as it contributes to greater participation of citizens in decision-making, increasing the efficiency of management and development of local communities [1].

Here are six main reasons why decentralization is important:

Improvement of management efficiency. Decentralization allows local authorities to better understand the needs of local communities and make more effective decisions. This is due to the fact that local authorities have more contact with local residents and are better informed about their problems and needs.

Improving the quality of services. Decentralization helps improve the quality of services provided to local residents. This is due to the fact that local authorities have more flexibility in making decisions about the provision of services. They can take into account local needs and conditions, which allows them to provide better services.

Increasing participation of citizens in decision-making. Decentralization helps to increase the participation of citizens in decision-making. This is due to the fact that local authorities have greater responsibility to local residents. They should involve citizens in the decision-making process, which contributes to increasing their participation in community life.

Improvement of local development. Decentralization contributes to the improvement of local development. This is due to the fact that local authorities have greater responsibility for the development of their territory. They can design and implement local development programs that take into account local needs and conditions.

Reduction of corruption. Decentralization can help reduce corruption. This is due to the fact that local authorities have a smaller scale of activity, which complicates corruption. In addition, local authorities have more contact with local residents, which allows them to control their activities.

Strengthening democracy. Decentralization strengthens democracy. This is due to the fact that it promotes greater participation of citizens in decision-making, increasing the efficiency of management and development of local communities.

Decentralization is an important tool for the development of a democratic society. It contributes to increasing the efficiency of management, quality of services, participation of citizens in decision-making, local development and reduction of corruption.

Decentralization can be implemented in various variations, depending on the type and forms of its implementation. For example, the World Bank defines four main types of decentralization [2]:

- political;
- administrative;
- fiscal;
- economic [2].

Political decentralization involves devolving more decision-making powers to citizens or elected representatives. This approach is based on the idea that decisions made with greater participation will be properly reasoned and take into account the diverse interests of society. Implementing this type of decentralization often requires constitutional or statutory changes, as well as strengthening the role of legislatures and creating local political institutions. It is also important to promote the development of effective public organizations and various political parties for better representation of

citizens' interests at various levels of government. [2]

Administrative decentralization is aimed at the distribution of powers, responsibilities and financial resources between different levels of management in order to ensure the provision of public services at the local level [2].

Fiscal decentralization and budgetary federalism play an important role in the financial organization. Budgetary decentralization involves shifting revenue receipts and spending money to a lower level of government, while maintaining financial responsibility. This transition can be accomplished through the regulation of the tax collection system, the establishment of local taxes on property and real estate transactions, and the receipt of interbudgetary transfers from the central government, grants or local loans [2].

The path to achieving economic decentralization includes the privatization of previously state-owned commercial enterprises. Another way to achieve this goal is to deregulate and remove restrictions on private businesses competing with public services in areas such as postal services and education. As an alternative way of development, the transformation of some private companies and corporations from a commercial form to a non-commercial organization is considered [2].

The following forms of decentralization are distinguished [3]:

- devolution;
- delegation;
- deconcentration;
- privatization [3].

The first type of administrative decentralization is known as devolution. This approach involves the transfer of power from central governments to local governments with corporate status. As part of devolution, governments delegate decision-making, finance and governance powers to quasi-autonomous local authorities. This usually involves transferring responsibility for service delivery to municipalities, which have independent powers to manage investments, collect their own revenues, and elect their own

mayors and councils. It is important to note that the system of local self-government has clearly defined geographical boundaries within which local authorities perform their functions and perform state duties. It should also be noted that devolution is an important component of political decentralization [3].

Delegation involves central governments transferring some of their powers and responsibilities related to decision-making and management of government functions to semi-autonomous organizations. It is important to note that these organizations are not completely independent of the central government, but remain under its control. Examples can be state-owned enterprises, regional development corporations or specialized units implementing specific projects [3].

A third type of decentralization, known as deconcentration, is widely used by unitary states. The basic idea is to redistribute responsibilities and financial obligations between different levels of central government. This process may include a simple delegation of responsibilities from the central government to local authorities or the creation of technical administrations on the ground [3].

Privatization is the process of transition of all enterprises, institutions and organizations into private ownership. As part of this process, the state's responsibility for management, use of finances and implementation of social policy is completely abolished. It is also possible to sell means of production, as well as to dismiss or transfer employees to private companies or non-profit organizations [3].

Decentralization is a key tool in building a democratic society. This process contributes to increasing the efficiency of management, improving the quality of services, activating the participation of citizens in decision-making, contributing to local development and reducing corruption.

The variability of decentralization is revealed through its political, administrative, fiscal and economic forms. Political decentralization gives more power to citizens or elected representatives to make decisions.

Administrative decentralization is aimed at the distribution of responsibilities and resources between different levels of government. Fiscal decentralization moves financial resources to a lower level of government. Economic decentralization involves the privatization of part of state-owned enterprises or the deregulation of the economy.

In addition, various forms of decentralization, such as devolution,

delegation, deconcentration and privatization, expand the range of possibilities for the implementation of this process. It is important to consider that decentralization is not just a transfer of powers, but a complex process that requires careful planning and interaction between all levels of government, the involvement of stakeholders and careful consideration of their interests.

Keywords: decentralization; management; local community; citizens.

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PSYCHOLOGICAL COMPONENTS OF MANAGEMENT ACTIVITY

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Abstract. Management in the modern world requires not only knowledge and skills in technology and strategy, but also a deep understanding of human nature and psychological aspects. Management activities are closely intertwined with psychology, as they include interaction with people, decision-making in difficult situations, conflict management and creating a favourable working environment. Thus, research in the field of management psychology is conducted by M.M. Zabrotskyi, L.I. Karamushka, O.A. Kutsyi, D.P. Melnychuk, M.K. Orlaty, etc.

The psychological aspects of managerial activity begin with understanding oneself and one's own motivations, as well as the ability to manage one's emotions and the emotions of others. In addition, a successful manager must have effective communication skills, which include not only the ability to speak, but also the ability to listen and understand the points of view of others.

We believe that there are several key psychological components that influence managerial performance:

1) Leadership and motivation. A successful manager must have the leadership skills to motivate their team to achieve common goals. An understanding of the psychology of motivation and the ability to engage people to achieve results play a key role in management practice.

2) Communication. Effective communication is the foundation of management. Understanding the psychology of interpersonal relationships, non-verbal communication, and the ability to listen and express oneself is essential to achieving success in management.

3) Decision-making. Management activities often require quick and informed decisions. Psychological aspects, such as cognitive distortions, risk-taking, and information analysis, influence the decision-making processes of managers.

4) Conflictology and conflict management. Understanding the psychology of conflicts and the ability to effectively resolve conflicts in a team are important aspects of an effective managerial component.

5) Emotional intelligence. The ability to understand and manage your own emotions and those of other team members is key to creating a productive work environment.

6) Organization and time management. Psychological aspects relate to effective time management, stress management and achieving optimal productivity.

Thus, the psychological aspect of management is critical in creating a productive and successful work environment, contributing not only to business development, but also to building positive interpersonal relationships that contribute to the success and sustainability of the organization.

Keywords: management; decision-making; psychological aspects.

ASSESSMENT OF PROFESSIONAL PERFORMANCE AND MOTIVATION OF CIVIL SERVANTS IN UKRAINE: THE EUROPEAN INTEGRATION DIMENSION (BASED ON THE EXPERIENCE OF POLAND)

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Abstract. Despite the significance of scientific developments of researchers who have studied various components of the evaluation of the professional performance of public servants in accordance with the tasks and topics of their own research, the problem of evaluating the professional performance of public servants in the context of modern changes in the legal framework for conducting various evaluation procedures (competitive selection, annual performance evaluation of public servants) and increasing requirements for the professional competence of public servants in the European integration context.

The purpose of the study is to substantiate the theoretical provisions of the evaluation of professional performance of public servants with regard to the European integration experience.

To achieve mentioned goal, the authors used general scientific and special methods of theoretical and empirical research such as a review of the scientific literature on the topic of the study, terminological and statistical analysis, and the method of comparative analysis and synthesis.

The article outlining the importance of studying the issue of assessing the professional performance of public servants in the European integration period for Ukraine. The

authors' analyzes the scientific research on the topic. It is determined that the importance of solving the problem of evaluation is confirmed by the low number of legal acts. The article examines the experience of the Republic of Poland in organizing civil service within the framework of European integration processes.

The study found that, in addition to assessing the performance of employees, the state should also guarantee fair and equitable remuneration for professional activities. The most important factor in professional activity is motivation of civil servants, which is a performance-based incentive that engages employees in effective work to achieve the enterprise's goals and their social benefit by meeting the needs, values, and requests of each employee individually. Creating the right incentive environment is typically a strategic task for an organization. It is the motivation of civil servants that forms a stable, holistic system of values and interests. The article identifies a number of factors that impede the European integration of Ukraine's public sector.

The results of the study provide recommendations for improving the assessment and motivation of professional activities of Ukrainian public servants.

Keywords: public servants, professional activity, assessment, motivation, remuneration, European integration.

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SPECIFIC FEATURES OF GOVERNMENT REGULATION OF UKRAINE'S AGRICULTURE SECTOR WITHIN MARTIAL LAW

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Abstract. The article reinforces the significance of scientific research through the complications of effective state regulation of Ukraine's agricultural sector, both during martial law and in the context of ensuring its long-term development in the post-war period. The fundamental concept of state regulation of the agricultural sector has been characterized. It has been discovered that, in the context of modern social changes, state regulation should act as a mediator in the relationships between the State, economic entities, and the population.

Due to the aforementioned, the main purpose of the article is to establish the objective need for state regulation of Ukraine's agricultural sector in general, alongside the particulars of its implementation under martial law. For the determination of this aim, the following research methods were used: supervision, abstraction, scientific generalization and economic evaluation, that gave an opportunity to set forth conclusion.

As a result, one of the most fundamental issues for the agricultural sector is determining the optimal combination of state regulation and self-regulation in practice. It is established that

the state regulation of the agrarian sector in Ukraine under martial law has its own peculiarities related to the need to ensure national security and the responsibility to provide food for the population. To attain this objective, the author identifies the main points of vulnerability of Ukraine's agricultural sector under martial law and considers agricultural state regulation measures used to mitigate the negative impact of martial law on the state of the agricultural sector in 2023.

The research concluded that, in addition to focusing on immediate problems, Ukraine's agricultural sector requires immediate attention and the creation of a long-term strategy for its future development. Furthermore, the following are the main areas of ensuring sustainable development of the agricultural sector in the post-war period: restoration of human capital and development of agricultural sector human potential; intensification of investment activity and maximum attraction of direct and indirect financial measures aimed at supporting farmers' economic activities; technological development and gradual restoration of technical capabilities for agricultural sector.

Keywords: state regulation, state regulation mechanisms, agricultural policy, agricultural sector, martial law.

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INTERNATIONAL FACTORS THAT INFLUENCE SEPARATION OF POWERS BETWEEN LOCAL AND STATE GOVERNMENT IN UKRAINE

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Abstract. Amidst global crisis and profound turmoil, which is caused predominantly by the Russian invasion, Ukraine's government bodies should interact with foreign entities and adapt and integrate international law and practices as efficiently as possible. At this point in time international support is especially required to ensure proper functioning and stable future for the Ukrainian people and government. The aim of the study is to research the influence of globalization on executive and local governments and the separation of their powers.

Standardization, adaptation and implementation of international legislation and experience is a key aspect of ensuring effective interaction between local authorities and executive government bodies.

The fundamental reform for Ukrainian local self-government is the decentralization reform.

The foundation for the reform, in addition to the national legislative framework, is the European Charter of Local Self-Government. The basis of the reform is to transfer significant powers and budget funds from state entities to local government bodies, since those bodies are closer to the people, therefore respective powers can be exercised most successfully.

In the era of globalization, Ukraine remains a state with a significant role in the state government, but local self-government is becoming an important link in implementing policies and ensuring effective governance. The clear impact of globalization on local self-government and executive authorities in Ukraine can be seen by analyzing the process and results of mutual integration with the EU and other countries of the world, which means positive dynamics can be observed.

Keywords: globalization; local government; separation of powers.

SECTION 2
INDICATORS OF ACTIVITY OF PUBLIC AND
PRIVATE ENTERPRISES: MANAGEMENT,
ACCOUNTING, TAXATION, AUDIT, ECONOMICS
AND FINANCE

CONTROL AS A COMPLEX SYSTEM OF MANAGEMENT SUPPORT FOR INDUSTRIAL ENTERPRISES IN UKRAINE

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Abstract. Cost management problems have always attracted the attention of both scientists and business managers. Currently, the industrial enterprises of Ukraine are in the process of integrating the methods of rationing, planning, accounting, analysis and control over the implementation of planned indicators formed over the years into a single management system that will allow receiving, processing and summarizing information for the short- and long-term prospects of the development of enterprises. Ensuring the manageability of this system requires new management methods, and one of these approaches is the use of a controlling system. Controlling is based on the scientific achievements of various disciplines: economic theory, scientific organization of work, analysis of economic activity, accounting and tax accounting, planning, management, marketing, economic cybernetics, etc., therefore it allows to optimize production processes and costs and helps to manage the enterprise, orienting to increase profits, increase profitability and competitiveness both on the domestic Ukrainian and global markets.

According to the dictionary of economic terms, the concept of controlling comes from the English word "to control" – control, manage, regulate. This is a functionally separate direction of economic work at the enterprise, associated with the implementation of the financial and economic informative function in management for making operational and strategic management decisions [2]. It provides for the management of various areas of financial and economic activity of the enterprise and includes: determination of activity goals; display them in the system of indicators (KPI); constant monitoring of actual indicators; analysis and identification of reasons for deviations of

actual indicators from planned ones; making management decisions on the basis of the performed analysis in order to minimize the detected deviations. Despite the fact that the term itself originated in America, and the practice of controlling was borrowed from Great Britain, the term "controlling" is hardly used in these countries. "Management accounting" is more commonly used. In Ukraine, this management support system is new, so the terminology has not yet been approved, and both terms are used.

In different countries, the development of controlling took place unevenly, so there are different concepts that correspond to different stages of its development and different economic schools. Both foreign scientists - Mayer E., Parkinson S., Rustomji M., Jonathan Harris and others - and domestic scientists: P.Y. Atamas, S.F. Holova, V.B. Ivashkevich devoted their publications to management accounting and controlling issues, Napadovska L.V., Pisarenko T.M. and other. Currently, there are many variants of the interpretation of the definition of "controlling", but the general concept of the term is given by I.G. Britchenko. and Knyazevich A.O.. According to them, controlling is a set of methods and procedures aimed at solving the problems of unsatisfactory functioning of the enterprise, overcoming negative internal phenomena and general improvement of its financial and economic activity [1].

The speed with which changes in the external environment occur and the need to adapt to them require a more complex comprehensive analysis of indicators. In order to plan for maximum profit in the future, it is necessary not only to calculate the actual performance indicators for the past period, but also to analyze their quality and efficiency, and therefore not financial parameters: the

purpose, strategy of the enterprise, its tactics, mission, market share, competitiveness, level of staff training, etc.

Ukrainian enterprises have the opportunity to independently determine how they will carry out their financial and economic activities. The creation of a controlling unit at the enterprise will provide an opportunity to combine the functions of accounting, control, analysis and planning and to integrate and coordinate them, to develop the concept of a unified information management system, to optimize information flows, to contribute to the optimization of the enterprise management process and the adoption of managerial decisions. This will raise the management of the enterprise to a qualitatively new level. The implementation of controlling measures is a very time-consuming process and depends on many factors, therefore managers and owners of the enterprise at the stage of creating a unit need to decide on the functions and tasks that the controlling unit will perform.

Depending on the functions and tasks set before the controlling unit, a balanced system of indicators is determined, with the help of which top managers of the enterprise will be provided with informational, consulting and analytical support for making the necessary management decisions. The main task of the head of the enterprise is to make timely and effective management decisions, therefore an important task for the controlling unit is to provide timely, complete and objective information support for this process, as well as the development and analysis of alternative management decision options. As a result of the complexity and diversity of the process of making managerial decisions, there is a certain set of approaches to their study. Depending on which approach is used, the role of controlling as a support system for making managerial decisions also changes [4].

Keywords: controlling, management, industrial, Ukraine.

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The main role in the formation of the controlling system is assigned to information systems and technologies as controlling tools that increase the efficiency of the enterprise. Therefore, the successful operation of a business in a competitive market depends on which information support for controlling will be chosen by the management of the enterprise [3]. To date, their implementation is a rather long, expensive, time-consuming and risky process, but it will allow to ensure the maximum effectiveness of controlling activities, will contribute to the transfer of management to a higher quality level, and will open up new opportunities and prospects for development.

Therefore, the controlling system at the enterprise acts as a self-regulation mechanism and provides feedback in the management system between divisions and management. The significance of the implementation of the controlling system to ensure effective management of the enterprise is determined by a number of factors: the increase in the scale of production, the instability of the external environment, the surrounding political situation, etc. Given the volume of information that constantly comes to the management, it is very difficult to make well-informed decisions, so controlling provides managers with the necessary analytics that relate directly to the problem that the manager has to solve. The well-established work of the controlling service is an important factor in ensuring the competitiveness of the enterprise, it allows solving a number of issues related to the stability of the industrial enterprise and its finances, anti-crisis measures, identification and use of available internal reserves, prompt and effective implementation of innovations, marketing activities and many other issues.

FUNDAMENTAL PRINCIPLES OF PLANNING AND MANAGEMENT OF ORGANIZATIONS' ACTIVITIES

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Abstract. In modern economic conditions, the effective work of organizations should be based on the conceptual foundations of the basic principles of such activities. Such fundamental principles are the principles of integrity, consistency, legality, purposefulness, comprehensiveness, security, economic feasibility, integration. As a result, the study of fundamental principles in the activities of enterprises has a leading role and importance.

Generalization of the fundamental principles of planning and management of organizations' activities was carried out in detail in the works of Apello Jürgen [1], T. Bozhydarnik [2], M. Vasylyk [3], L. Dykan [4], M. Butko [5] and other scientists.

The aim of the study is to generalize the fundamental principles of planning and management of organizations.

The object of the research is the fundamental principles of planning and management of organizations.

The methodological basis of the study was the application of systemic, structural system-structural scientific approaches, methods of analysis and synthesis, generalization.

The results obtained and the practical value of the study lies in the generalization of the fundamental principles of planning and management of organizations' activities. The principle of integrity is disclosed, which determines that the organization of work and the approaches to management themselves should be carried out on the basis of the fact

that the organization is an integral structure, it should have a single goal, goals, management tools, centralized management and management actions, the whole team should work as a single integral system.

The principle of consistency is studied, according to which the organization is formed, organized and functions as a single system on the basis of consistency and how the system has further development under the condition of effective management. The presented principle of legality determines the need to develop a management system and organization of its work in the current regulatory field, on the basis of adopted legislative acts that determine and regulate the activities of the organization. The principle of purposefulness is substantiated based on the need to determine the purpose of activity and, in accordance with this goal, to determine the goals aimed at achieving this goal. The principle of comprehensiveness is described, which determines that all actions for the effective development and organization of work should be carried out in an integrated manner. The principle of economic feasibility is described, based on the fact that the work of the organization, its divisions, employees is carried out taking into account economic feasibility and the need to save and optimize costs. Effective application of the above principles ensures effective planning and operation of the organization both at the tactical level and in the strategic perspective.

Keywords: management, mechanisms, modern approaches to management.

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ANTI-CRISIS MANAGEMENT OF THE ACTIVITIES OF COMMERCIAL BANKS

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Abstract. In the conditions of tough interbank competition, clients, investors and owners need objective information about the financial condition of banks in order to make economically sound decisions regarding cooperation with commercial banks. The financial condition is the most important characteristic of the bank's activity. The functioning of any system, in particular the banking system, is aimed at increasing the efficiency of its activity and ensuring sustainable development. The low level of efficiency of banks' activities indicates limited opportunities for their development, low competitiveness, increased sensitivity to market risks, inefficient management of assets and liabilities, and in the case of deterioration trends can lead to serious problems in the banks' activities, and untimely taking of necessary measures - to bankruptcy. Therefore, the activity of banks should always be characterized by a sufficient level of efficiency, which is difficult to ensure in conditions of high competition, especially when the profitability of banking operations decreases, and the introduction of new banking technologies and products requires increasingly large costs.

The purpose of the work is to research the features of the anti-crisis management system of commercial banks.

The banking system plays a strategic role in the development of the national economy, and, accordingly, the bankruptcy of any bank causes negative consequences for a wide range of subjects. Early detection of crisis phenomena, on the one hand, can allow to correct the situation by applying the necessary tools and making appropriate decisions, and on the other hand, to reduce risks for other business entities, to avoid a systemic crisis.

This problem becomes especially relevant during the Russian aggression, in particular at its beginning, when banking institutions came

under its destructive influence. Such problems of the economy as a significant decrease in the stock market indices, the exchange rate of the national currency of Ukraine, massive non-return of loans, became the impetus for the development of crisis phenomena in the activity of Ukrainian banks.

Previous events of the global financial crisis at the end of 2008 and 2014 showed that most banks in Ukraine were not ready to implement effective management of crisis situations (Pylypenko & Prosyanyk, 2016). As a result of the impact of crisis phenomena and the lack of preventive and reactive anti-crisis management, the activity of banking institutions deteriorated significantly: the downward dynamics of the main indicators of Ukrainian banks' activity was recorded, in particular: the liquidity ratio, the quality of assets, the adequacy of currency resources, profitability, etc. In such conditions, state anti-crisis regulation became important for restoring the stable operation of the country's banking system.

A critical analysis of the instruments of anti-crisis regulation of banks' activities allowed us to identify their main features.

First; refinancing of banks; during the crisis, a limited number of banking institutions had the opportunity to receive refinancing;

Second; recapitalization of banks; it was carried out selectively: only certain banking institutions, whose activity is temporarily insolvent, but has the potential to restore it, could receive monetary resources for capital increase. This instrument provides for the nationalization of the bank;

Third; auctions for the sale of currency at a preferential rate for borrowers; sale of currency to individuals at a reduced rate to repay foreign currency loans;

Fourth; moratorium on withdrawal of deposits and granting of loans in banks; establishing an indefinite moratorium at the

first signs of public panic and mass withdrawals of deposits from banks because most consumers have only basic financial knowledge and skills and, as a result, use mostly the simplest services, such as payments and settlements (Rumyk, 2019);

Fifth; introduction of curators and temporary administrators in banks; temporary administrators are introduced in banks whose activities are insolvent for the purpose of financial recovery, avoidance of bankruptcy or, on the contrary, liquidation.

Thus, reducing the negative consequences of the war and transitioning to stable operations depends to a large extent on the effective regulation of the activities of Ukrainian banks by state authorities and the choice of tools they use. That is why critical analysis of the experience of anti-crisis regulation of banks, identification of strengths and weaknesses, development of recommendations are urgent tasks in today's realities.

Keywords: anti-crisis management, banking system, financial crisis, instruments of regulation, sustainable development

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A CLUSTER APPROACH TO THE FORMATION OF INTEGRATED FOOD SYSTEMS

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Abstract. In the conditions of the war in Ukraine and European integration processes, which lead to the complication of the economy and the development of competition, the importance of the concentration of production and the integration of organizational structures is increasing not only by industry, but also by location, that is, at the local level. Currently, increasing the competitiveness of territories and production food complexes and their economic development should be considered on the basis of a cluster-oriented policy.

The purpose of the work is to research the cluster approach to the formation of integrated food systems at the local level.

Recently, the problems of sustainable food supply of the population in the world have become especially relevant. The process of harmonizing the parameters of agricultural policy, planning and forecasting economic growth is becoming increasingly complex (Rumyk, 2021).

Food security is considered at different hierarchical levels of economic systems: at the global level, within the country as a whole, regionally, at the level of individual individuals. The economic capabilities of regions to ensure food security are different and differentiated depending on geographical location, demographic situation, industrial development and other factors. Therefore, most often ensuring the food security of the region is associated with the realization of absolute and relative advantages in the possession of various resources (Rumyk, 2012).

A cluster, as a form of food integration organization, is a territorial and sectoral partnership, united by an innovative program of introducing advanced production, engineering, logistics and management technologies in order to increase the competitiveness of its participants.

In global practice, an economic cluster is understood as a network of independent production or service firms (including their suppliers), developers of new technologies and know-how (universities, research institutes, engineering companies), intermediary market institutions (brokers, consultants), consumers that interact with each other within a single value chain.

The study of food security using the cluster analysis method makes it possible to identify interregional differences in the structure of food consumption, to evaluate their interrelationships with the level of food security in the regions, and to determine the factors that determine them (Piskunova & Osypova, 2014).

The cluster approach, in contrast to the traditional branch approach, allows to identify interdependence, complementarity of industries, ways of introducing new technologies, investments, information, professional skills, as well as to identify weak links that require state support. Thus, the cluster is an economic mechanism for combining competitive advantages with corporate and regional strategy in production.

The development of the field of in-depth and waste-free processing of products within the cluster provides the following advantages:

- 1) creation of new jobs;
- 2) the use of waste-free technologies (for example, by-products of flour milling production (in the compound feed industry) due to the in-depth processing of agricultural raw materials;
- 3) the export of deeply processed food products (for example, flour, cereals) allows you to receive more foreign exchange earnings than the export of agricultural raw materials (for example, grains);
- 4) transportation of finished products is much more economical than transportation of raw materials.

Thus, the cluster approach provides the possibility of effective use of material, human and financial resources, as well as the main means of production in agriculture - land resources; contributes to increasing yield and

productivity, as well as high-quality processing of agricultural raw materials, ensuring the necessary conditions for storage and delivery of products to the consumer.

Keywords: cluster approach, cluster, food, food security, integrated food systems, local level.

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CONCEPTUAL BASIS OF ENSURING THE DEVELOPMENT OF PORT INFRASTRUCTURE

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Abstract. The port industry is an important factor in the economic development of the country, therefore the reform of the maritime sphere of Ukraine is relevant today and is caused by a number of problems related to the management system of the maritime industry and the functioning of sea ports. This confirms the need to introduce new forms of management of sea ports in order to implement transformations in the port industry. The purpose of the study is the formation of theoretical and applied foundations of organizational and economic support for the development of port infrastructure on the basis of a concession. The object of the study is the process of forming conditions for the development of the national transport infrastructure. The methodological basis of the study consists of methods of generalization and statistical analysis - for the formation of the principles of ensuring the development of the national transport infrastructure and determining the trends of its development. The scientific results of the conducted research will find practical application in the formation of an organizational and economic mechanism for

ensuring the development of port infrastructure as an integral part of the national transport system.

In the conditions of carrying out reforms aimed at the development of transport infrastructure, public-private partnership is one of the main tools for implementing the financial mechanism of public administration at various levels. The investor's interest lies in the possibility of risk distribution, protection of the rights of the concessionaire, and the imposition of obligations on the state to facilitate the implementation of projects.

Thus, the advantage of the concession mechanism for the state is that it removes the financial burden from it, since the concessionaire undertakes to carry out all the costs of financing, management and ongoing repair of the facilities transferred to the concession, in addition, the concessionaire must pay the concession payments coming to the state budget. It is advisable to develop an economically viable mechanism that will become the basis for announcing the beginning of this process.

Keywords: port infrastructure; transport industry; concession.

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PERSONNEL SATISFACTION INDEX AND ITS ROLE IN CREATING AN INNOVATIVE COMPETITIVE BUSINESS ENVIRONMENT

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Abstract. In the modern business environment, where competition is constantly growing, creating an innovative and productive team becomes a strategically important task for every enterprise. This is especially relevant in the conditions of constant changes in technology and economic dynamics. One of the tools for solving this problem is the staff satisfaction index - a metric that reflects not only the degree of comfort of employees, but also the potential of their contribution to the processes of innovative development. Satisfied staff, feeling supported and understood by management, becomes a key catalyst for creating an innovative atmosphere within the enterprise, which determines the relevance of this study.

Employee Satisfaction Index (ESI) is a numerical indicator used to measure the level of employee satisfaction in an organization. It is determined on the basis of various aspects of working life, such as: working conditions, career opportunities, interaction with management and colleagues, the possibility of personal and professional development, etc. The idea of using the staff satisfaction index arose in the middle of the 20th century in the context of the development of the theory of organizations and human resource management. One of the first to study and implement the concepts of employee satisfaction was a specialist in the field of sociology, Elton Mayo [1].

Modern approaches to the creation of ISP use surveys, interviews, as well as the analysis of statistical data, which allows you to get an objective image of staff satisfaction and develop strategies for its improvement. There are several methods for calculating the staff satisfaction index (PSI), and the choice of a

specific approach may depend on the specifics of a particular organization and its measurement objective. The calculation algorithm is as follows:

1. Selection of parameters - determination of key indicators that affect employee satisfaction. This may include, but is not limited to, working conditions, wages, career opportunities, relationships with colleagues and management.

2. Creating a questionnaire or survey - developing a questionnaire or survey for employees where they express their opinions and assessments regarding various aspects of their working life.

3. Evaluation of the answers - analysis of the received answers and assignment of weight to each parameter according to its importance for employees.

4. Calculation of the Staff Satisfaction Index - creation of a numerical index that can be determined, for example, by averaging the scores for all defined parameters. The formula for calculating the index has the following form (1):

$$ESI = \frac{1}{n} \sum_{i=1}^n Wi \times Oi, \quad (1)$$

where n is the number of parameters, Wi is the weight of the i -th parameter, Oi is the estimate of the i -th parameter.

High values may indicate a positive work environment, while low values may indicate problems that need to be addressed.

5. Based on the obtained results, strategic decisions are made and measures are implemented to improve working conditions and increase employee satisfaction [2].

The staff satisfaction index (ESI) can be used not only as one of the non-standard metrics for measuring the company's

performance, but also as an indicator of the level of staff readiness for the implementation and development of innovations.

Taking this into account, it can be concluded that the level of staff satisfaction is directly related to the pace of implementation of innovative solutions and the ease of their implementation. Therefore, for the successful implementation of innovative solutions, it is first necessary to raise the level of staff satisfaction. This can be done by implementing the following measures:

1. Increasing the motivation and involvement of personnel in innovative processes.

Satisfied staff are more motivated. If employees feel satisfied with their work, they are more inclined to actively participate in innovative initiatives. Internal motivation stimulates them to actively search for new ideas and solutions. Satisfied staff are more open to participating in innovative projects and are ready to work together to achieve common goals. This ensures more efficient use of the creative potential of the team.

2. Development of creativity and creation of an innovative environment.

Satisfied staff are more inclined to express their ideas and are convinced of their value. In this context, IEP promotes the development of a creative atmosphere where employees can freely share and discuss innovative concepts. If employees feel that their ideas are important and their contributions are valued, they are more inclined to take on challenges and seek new approaches to problem solving, which fosters an innovative environment.

3. Creation of conditions for revealing the creative potential of employees and their readiness for changes and experiments.

The use of the staff satisfaction index stimulates the staff's desire to learn and develop, which is important for an innovative business environment where continuous experimentation and learning are key components of successful work. The staff satisfaction index acts as a catalyst for the introduction of innovations, creating conditions for the effective use of the creative potential of employees and the development of

innovative initiatives in the organization, which provides a number of competitive advantages. Satisfied staff are less resistant to change because they believe in the positive effects of innovation. This allows for faster and more effective implementation of new ideas and technologies [3].

Thus, when comparing enterprises that take into account PIE when building their business strategy and those that do not take this indicator into account, the first ones get a competitive advantage in human capital, which in turn, in the long run, allows them to outpace their competitors and compete for a larger market share with more serious competitors. But with such a business model, eventually comes a time when competitive advantages cease to be advantages and the need for an innovative breakthrough arises.

Taking into account the time to implement innovations as a competitive advantage, human capital ceases to be just one of the company's resources, and becomes a catalyst in the process of introducing new innovative ideas. If the staff is not motivated to change, new training and growth of the company, the implementation of innovative technologies, management methods, promotion in the market, then the changes will take a long time with a low level of efficiency from employees, which will allow competitors to be the first to gain advantages.

Thus, the study of the role of the staff satisfaction index in creating an innovative and competitive environment in business turned out to be one of the key non-standard factors for achieving high efficiency and success. Organizations that focus on improving employee satisfaction reap many benefits that directly impact their competitiveness.

It is important to note that ESI plays a key role in creating a favorable environment for innovation and the introduction of new ideas. Employees who feel satisfied with their work actively interact in the processes of creativity and cooperation, which is an integral part of the further development and improvement of the business.

Therefore, taking into account the staff satisfaction index becomes a strategic step for

companies aiming at innovation and increasing competitiveness. A high level of employee satisfaction is the basis for the formation of an

effective, change-resistant and innovative business environment that determines success in today's globalized world.

Keywords: business environment; innovative solutions; development.

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TAXATION OF SMALL BUSINESS: FOREIGN EXPERIENCE OF INTERACTION BETWEEN BUSINESS AND COMMUNITY

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Abstract. To date, the gradual integration of Ukraine into the European economic space is taking place. These processes are accompanied by a number of quite significant changes in economic, social, political, ecological, educational and other environments. The European integration of small business in terms of interaction with local authorities is a fairly widespread topic of scientific discussions.

For most countries of the world, the development of small and medium-sized businesses is a vector priority for improving the state of the economy. The development of small and medium-sized businesses in Ukraine lags far behind other countries of the world, which is why the practice of applying tax regimes in EU countries for small and medium-sized businesses is of some interest to Ukraine.

In the European Union (EU), there are no analogues of the domestic simplified taxation system, while there are specific rules for small and medium-sized businesses, but they function within the framework of the general taxation system.

To stimulate small businesses in foreign countries, they usually use the creation of special tax conditions for them by introducing special tax rules or applying general rules with special benefits for small businesses. Therefore, it is advisable to consider the international practice of applying simplified (special) small business taxation regimes and the need for its adaptation and application in Ukraine.

So, for example, in Great Britain, the simplified taxation system is characterized by simplified reporting requirements, the availability of benefits for high-tech industries, as well as a number of benefits related to capital investments in construction and acquisition of fixed assets. Income tax rates

have been reduced for small businesses: with a standard rate of 35%, the rate for small businesses is 27%.

In France, special (simplified) tax regimes are applied for small and medium-sized enterprises depending on their turnover. Small and medium-sized enterprises, which have the status of a legal entity and are owned by individuals, apply a reduced rate of income tax of 19%, instead of 33.8%.

In Sweden, there are no special tax regimes for small and medium-sized enterprises. The same tax base, the same tax rates and obligations for registration, submission of documents, reporting, and payments apply to all enterprises. In the Czech Republic, there is no separate legislation regulating small business, a simplified system of taxation and accounting, and a single tax. However, there is a standard system of taxation for all enterprises with benefits for business entities with small turnover, as well as a large number of actually operating state programs to support small businesses [1].

Taxpayers in Poland who are engaged in economic activities, the amount of income from which does not exceed EUR 10 million, can acquire the status of a small enterprise, and also have the opportunity to take advantage of the simplification of VAT taxation by choosing the cash payment method. Also, enterprises that use the cash method have the obligation (without calling the tax inspectorate) to calculate and pay VAT by the 25th day of the month following the quarter in which these tax obligations arose, while small enterprises that do not use the cash method method, obliged to report monthly [2].

The Italian tax system includes three main types of taxes, which are divided according to the territorial principle: national taxes; regional taxes; communal taxes. The largest specific weight in the structure of tax revenues is

occupied by national taxes. These include personal income tax, corporate income tax, value added tax and indirect consumption taxes (excise taxes). As in many other developed countries, one of the most important sources of government revenue in Italy is the personal income tax.

The second group of data in Italy includes regional data. At the regional level, the authorities can decide to approve tax rates, but within the limits of the established law. The regional data include — a tax on production activity, an indirect tax on the increase in the value of real estate, a tax on real estate, and a tax on the transportation and disposal of municipal solid waste.

The third group of taxes in Italy includes municipal taxes, a system of democratic government was created, which is territorially divided into three units: commune, province and region. But in reality, 95% of the budget is distributed through the center, the autonomy of local self-government bodies is limited. In Italy, the income from the majority of local taxes (more than 30 of them) is redistributed through the central budget, and the rates are set by the state. The center's financial policy is clearly regulated in relation to regional authorities: they can freely dispose of only 8% of their budget.

The interaction between small business and the community is the basis for the formation and development of economic and social exclusion. Small business in the region is a source of job creation and. By creating jobs, they contribute to reducing unemployment and increasing the economic well-being of the community.

Entrepreneurial activities in the field of small business in the process of economic activity invest money in the development of local markets, infrastructure restoration and other projects that will improve the quality of life in the community. Small businesses and entrepreneurs support local events and initiatives, such as charity, sponsorship of cultural events or sports teams, which contributes to the formation of solidarity and a positive image in the community.

Small permanent business activities improve the needs of local consumers and can adapt their products or services to these needs, providing a more customized approach.

The development and support of small businesses in the regions forms the identity and cultural heritage of the community, promoting the development of traditional and unique aspects.

Thus, the interaction of small business and the community is a factor in creating economic growth, community support and development at the local level. Therefore, in Europe, the state supports small businesses with other financial instruments.

According to the rating of ease of doing business, in the section "obtaining loans" Ukraine ranks 37th on a par with Poland, ahead of Slovakia (48), Lithuania (48), Estonia (48) and Germany (48) [3].

In France, government policy is aimed at the creation and growth of new small business entities in the regions for their economic development and increased employment of the population. Opening a business in economically depressed areas of France is encouraged by benefits, and in some cases by incentives. This means exemption from taxes For small businesses due to the coronavirus, the French government canceled the payment of taxes and utilities. A monthly grant of €1,500 was issued to a business whose annual revenue is less than €1 million or which has suffered a 70% loss due to the coronavirus. Also, the state compensated the workers with 70% of their salary, workers with the minimum wage were compensated for 100% [4].

In Germany, one of the features of small entrepreneurship is the development of innovative business. For this purpose, consulting points at the Chamber of Industry and Trade, a commission for stimulating technological transfer have been created in the country. The state supports and promotes the organization of technoparks, a number of state and national programs with preferential, and sometimes subsidized, support for small and medium-sized enterprises for three years, as well as a system of support for the unemployed who have decided to create their own business.

Practically all owners of small enterprises can count on receiving soft loans, loans and subsidies [5].

In Poland, the small business support system has refocused on innovations and startups, which require completely different tools and approaches to the business model. Financial support of small businesses involves the use of a system of project financing of small enterprises, i.e. targeted lending to the borrower for the implementation of an investment project [6].

One of the options for supporting small businesses could be the creation of specialized consulting centers that would provide comprehensive information to small

entrepreneurs; would organize programs of training and retraining of personnel, would improve educational standards in areas of training related to business and entrepreneurship. The primary task for Ukraine is to adapt the experience of state support for bank lending in the field of small business.

The need to improve special tax regimes for small businesses, as well as the removal of the most acute contradictions and reconciliation of the interests of the state and small business entities, determine the relevance of the study of foreign experience in the taxation of small businesses.

Keywords: taxation; small business; European economic space.

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PERSONNEL WELFARE AS A COMPONENT OF THE SOCIAL POLICY OF THE COMPANY

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Abstract. Social security of employees, development of their personality, preservation of health is a condition for the successful operation of the organization. The company's social policy is aimed at minimizing staff costs due to turnover, increasing labor productivity and improving the quality of work. The main purpose of motivation is to make a person work better, to be more responsible for his duties, to put more effort into the performance of his work, because the possibility of professional development, proper working conditions, optimal modes of work and rest, a satisfactory psychological climate in the team can increase work efficiency, therefore Ukrainian companies should implement various methods of motivation and study the impact of such innovations on the efficiency of the company's personnel.

Well-being is associated with numerous benefits related to health, work, family and the economy. For example, a higher level of well-being is associated with a reduced risk of disease, illness and injury; improvement of immunity; faster recovery; and increased life expectancy. People with high levels of well-being are more productive at work and are more likely to contribute to their communities [2].

Employees who have a high level of well-being: 1) show higher productivity; 2) they miss work less; 3) less likely to plan to look for another job; 4) get sick less often, are less exposed to the risk of professional burnout; 5) more energetic, positive, less prone to stress; 6) more creative; 7) are "brand ambassadors" of their employer - they help attract the best personnel from the market and form a personnel reserve.

Companies that have implemented welfare programs, in turn: 1) have higher profitability; 2) have more long-term and stable relations with clients; 3) demonstrate a higher level of innovation; 4) have an attractive corporate

culture; 5) note the decrease in absenteeism/presenteeism;

6) spend less financial and time resources on attracting, training, retaining and firing employees [3].

The usual corporate programs, which represent a standard set of options that are not always in demand, but sometimes excessive, are being replaced by targeted solutions based on a competent diagnosis of problems and adapted to the interests of specific people [1].

Investing in employee well-being is performance management, long-term competitiveness, employer value proposition and corporate social responsibility all rolled into one. Therefore, the HR strategy of any company, answering the question of how our business is going to attract, retain and develop the best talents, create an effective organization and a favorable culture, which in the form of a strong organization will provide a long-term and unimitable competitive advantage, should address the well-being of employees and competently to build programs for its assessment and development.

Implementation of the culture of well-being program in the joint-stock company "Prykarpattiaoblenergo" (an energy company that distributes electricity through power networks to consumers). The social policy of JSC "Prykarpattiaoblenergo" envisages the implementation of a set of measures aimed at increasing the level of livelihood and work capacity of personnel. In this regard, a question was asked about the attitude of employees to the events held in the company. 68.4% of employees support the organization's social policy and believe that corporate events bring the team together. 25.3% try to actively participate in various cultural holidays and events. 6.3% of respondents only occasionally attend events. It should be noted that none of the respondents indicated a negative attitude towards the company's social policy. The

company began to conduct measures to reduce the stress of employees: health, psychological trainings, psychological first aid courses, individual psychotherapy. Research confirms that 88% of the company's staff will gladly recommend it to their friends, which takes care of the psychological health of employees.

The opportunity to participate in social projects in exchange for additional bonuses from the employer is especially appreciated by young employees. For example, employees can get an extra week of paid vacation if they do charity work or volunteer work.

Our research also supports the idea that positive emotions—central components of well-being—are not simply the opposite of

negative emotions, but are independent dimensions of mental health that can and should be maintained.

However, in the broadest sense, well-being covers the physical, mental, social and spiritual spheres of a person. Tracking these conditions is important for the company's social policy.

The implementation of corporate welfare programs increases the satisfaction and productivity of employees, reduces the level of anxiety, increases the responsibility of managers for the emotional state and well-being of employees, and increases the effectiveness of the management team in conditions of uncertainty.

Keywords: well-being; employees; development; management.

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THE MECHANISM OF MANAGING THE COMPETITIVENESS OF THE ENTERPRISE

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Abstract. The enterprise is the main link of the entire economy, as well as the driving force of the creation of products needed by society and the provision of necessary services. That is why special attention should be paid to the development of such a mechanism, which would not only create favorable conditions for the effective functioning of enterprises, but also provide it with a high level of competitiveness. The formation of competitive relations contributes to the creation of a developed, civilized market. The stable state of enterprises on the market is ensured, first of all, by its internal policy, which orients all employees to active and purposeful development of activities in the conditions of continuous changes in the external environment.

At each stage of history, enterprises determined their unique strategies for survival and development. Over time, some of these approaches have lost their relevance, while others have proven extremely useful [1]. In the conditions of a rapidly changing environment, all enterprises must focus their attention not only on the internal state of affairs, but also on close monitoring of the changes unfolding in the external environment.

Each historical period contributed to the panorama of entrepreneurship, forming unique methods and approaches to survival. Those strategies that were once recognized as effective may lose their relevance in the changing world of business. On the other hand, reliable and adaptive methods always stay afloat, creating a foundation for success at any stage of development.

Modern conditions of existence of enterprises require a deeper understanding and reaction to the dynamics of the external environment. A business must be ready to adapt to changes, respond quickly to new challenges and use its own experience in combination with innovation. All this allows you to create a stable basis for the further

development and successful functioning of the enterprise in a modern competitive environment.

Enterprise competitiveness management is a set of measures aimed at systematic improvement of the product, constant search for new sales channels, new groups of buyers, improvement of service, advertising. It should be considered as an integral part of the enterprise management system,

The mechanism of managing the competitiveness of the enterprise will be most effective in the case when it strengthens the motivation of people's activities. With such a mechanism, the consistency of the interests of the interacting parties is achieved by choosing management methods and resources in accordance with the nature of the management factors that are affected. When interests are not aligned, it is impossible to effectively influence internal and external factors and achieve the set goal. The competitiveness management mechanism is a complex category of management. It represents a set of measures aimed at achieving the set goals.

When developing a competitiveness management policy, enterprises must adhere to certain conditions: scientific and technical level and the degree of improvement of production technologies; use of the latest inventions and discoveries; introduction of modern means of production automation; competitive goods characterized by regulatory, technical, and economic parameters; economic efficiency of using all enterprise resources (material, labor, financial); financial stability of the enterprise, which is determined by the system of indicators and coefficients of the enterprise's activity, current liquidity, autonomy, etc.

The decisive factor determining the stability of the enterprise's competitiveness is not just its ability to produce high-quality goods, but also the ability to ensure commercial success in the market. Product competitiveness and

enterprise competitiveness are both a part and a whole [2].

The ability of the enterprise to compete on the specified product market directly depends on the competitiveness of the product and the successful combination of means of activity of the enterprise, which will give it an advantage in the competition.

Because consumers daily evaluate the companies that sell the goods to choose the one that, in their opinion, is the most profitable in meeting their needs, and the company, in turn, must do everything to give preference to it. For this purpose, the enterprise should prioritize such parameters in management that are important for the consumer, namely: the breadth of the product range; an acceptable level of prices that corresponds to the quality of the goods; improving the quality of goods (their modern technical level, absence of defects, reliability in operation, novelty); professional level of staff and culture of customer service; advertising activities, etc.

This approach will allow you to plan the flow of customers, reduce the time for selecting goods, increase the throughput of trade networks and reduce the labor costs of store personnel. An important analytical tool for determining one's own competitive advantages, the need for their further development, as well as the advantages of competitors, that is, the defects and shortcomings of a certain enterprise in relation to its competitors, is the concept of the chain of value formation proposed by M. Porter. The value created at the enterprise is the result of the complex implementation of various types of activities, their distribution into a certain number of functional subsystems (main and auxiliary types of activities), after which it becomes possible to evaluate the appearance of each type of activity in achieving the final result and the interaction between them.

The formation of a competitive advantage, taking into account the main provisions of the value chain concept, should provide for the solution of a threefold task, namely: optimization of the level of performance of basic functions; effective cross-functional

coordination; compliance with the influence of external factors [3].

Important conditions for achieving competitive advantages in modern conditions are the development and implementation of the concept of anti-crisis management of the enterprise's potential, as well as the implementation of an effective strategy for its activity, which would become the guarantor of the creation of such a mechanism that would ensure the achievement of a high level of enterprise competitiveness. Despite the fact that the choice of a competitive strategy depends on the specifics of the company's activities, it is possible to single out a number of common tasks facing domestic enterprises at the current stage: cost reduction, product differentiation, market segmentation, the introduction of innovations, the ability to instantly respond to market needs.

When choosing a strategy, first of all, you need to thoroughly study your own market, its situation and development trends. In general, promising markets have high entry barriers, support from government authorities, and a range of products that have no substitutes. Solving the problems of where to compete, with whom, at the expense of which to get large profits are key points in the marketing orientation of the enterprise.

The problem of competitiveness has a universal character in the modern world. The level of economic and social life in any country depends on how successfully it is solved.

The competitiveness management mechanism should affect all areas of providing the enterprise with personnel, information, materials, finances, investments, energy, advertising, sales activities. And because of that, the enterprise should be considered as an organizational system for the purposes of functioning, increasing competitiveness and ensuring it.

The mechanism itself should include the following main stages: assessment of competitive potential; establishment of competitive advantages; a multi-parametric, poly-criteria assessment system and improvement of the enterprise's competitiveness; choosing a development

strategy based on a system of increasing competitiveness; monitoring of competitiveness during the implementation of the selected development strategy. At the same time, the role of the state, which should contribute to the creation and maintenance of conditions of perfect competition, cannot be overlooked. The company's competitive position in the market depends on the support the company receives from national state bodies, on effective and well-founded state policy.

So, the mechanism of managing the competitiveness of the enterprise can be characterized as ensuring the use of

management tools, methods, techniques, with the aim of intensifying activities in the direction of increasing competitiveness. The formation of the management system of the organization's competitiveness in modern economic conditions requires the use of appropriate means, which are represented by management methods. They are divided into financial and personnel, which depends on the relationship of each tool to the subject of the organization's business process management. Improving competitiveness management in modern economic conditions requires a comprehensive understanding of the organization's management process.

Keywords: competitiveness of the enterprise; competitiveness management mechanism; competitive advantage.

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ON THE ISSUE OF CONFLICT MANAGEMENT IN IT ORGANIZATIONS: A SOCIAL-PSYCHOLOGICAL PERSPECTIVE

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Abstract. The activities of organizations in today's conditions, particularly in the field of information technology, are characterized by instability and heightened psychological tension, providing a foundation for the emergence of various conflicts that have a destructive impact on both employees and the organization. Conflicts arising in the organizational life can be resolved through effective conflict management. Therefore, the psychological support of the conflict and team management process in organizations is one of the important issues that require consideration.

An important aspect of the activities of IT professionals is communication. It occurs at all levels of professional interaction (with colleagues, subordinates, and superiors) and non-professional interaction (with clients and service consumers). Some research also notes that teamwork is prevalent in IT organizations, and its effectiveness largely depends on the efficiency of interaction among its members, problem-solving skills, and people management abilities (Saldaña-Ramos et al., 2014; Trofymenko et al., 2023). It is also contingent on their ability to constructively resolve conflicts and the effectiveness of conflict management.

Conflict management can be defined as a conscious, purposeful, and objectively determined influence on the dynamics of conflict in the interest of the development of the social system (in our case, an IT organization) to which the conflict pertains. Such influence is directed towards the elimination (minimization) of the causes of the conflict, inducing changes in the attitudes and behaviours of its participants, and modifying the organizational structure to enhance efficiency and achieve common goals (Bevzo, 2021).

It should be noted that organizational conflicts unfold between positive and negative poles. The aspects that will prevail in a conflict – whether it will predominantly have negative or positive implications – depend on an individual's awareness of the conflict's significance and their ability to manage it in each specific situation. Consequently, conflict management will determine the outcome – whether it will be positive or negative. It is emphasized that organizational managers must apply a strategy tailored to the type of conflict to achieve positive results in this process (Munduate et al., 2022).

To understand the psychological essence of conflict management, it is necessary to identify controllable factors, including the ability to identify the object, parties, and causes of the conflict and influence them; the ability to influence the intensity of the conflict; the ability to transform dysfunctional conflict into a functional one and achieve positive outcomes; the ability to reduce dysfunctional consequences, and the ability of the conflict to be concluded. The ability of conflicts to be concluded, i.e., to be fully resolved, is considered one of the indicators of effective team management.

Thus, conflict management in organizations is oriented towards preventing destructive conflicts, anticipating their occurrence, and facilitating the adequate resolution of constructive conflicts. The psychological aspect of the conflict management process in organizations involves implementing a social-psychological technology aimed at enhancing organizational culture (Karamushka, 2015) and the conflict resolution competence of employees and managers. The goal is to mitigate the negative consequences of conflicts and fully utilize the positive opportunities

embedded in them for organizational development.

This perspective will be the focus of our future research.

Keywords: conflicts in organizations; communication; team management; conflict management; IT organizations; social-psychological technologies.

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INSTITUTE OF CORRESPONDENCE CONSIDERATION OF A CIVIL CASE AS A GUARANTEE IN A CIVIL PROCESS

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Abstract. Ukraine is confidently moving towards the goal of building a state governed by the rule of law, which, having new, progressive legislation at its disposal, carries out constant searches and implements new modern measures aimed at protecting human rights and freedoms. One of these steps is the ongoing judicial reform. The institution of absentee consideration of civil cases in a civil process in various legal systems of the world has historically undergone changes, but in Ukraine this legal institution is relatively new. This became possible only with the entry into legal force (in 2004) of the Civil Procedure Code of Ukraine (hereinafter - the Civil Procedure Code of Ukraine), or more precisely, Chapter 11.

The Civil Procedure Code of Ukraine defines "a decision in absentia as one that is adopted by the court on the basis of the evidence available in the case in case of non-appearance of the defendant, who was duly notified of the date, time and place of the court session and who did not report the reasons for non-appearance or if the reasons are specified are recognized as disrespectful, as well as if the defendant has not filed a response and if the plaintiff does not object to such a resolution of the case" [1].

The main requirements for absentee consideration of a civil case are appropriately established by K.I. Kucheruk:

- 1) non-appearance of the defendant at the court session;
- 2) proper notification of the defendant about the need to appear at the court session;
- 3) lack of valid reasons for the defendant's non-appearance;
- 4) the plaintiff's consent to absentee consideration of the case [2].

The introduction of such a procedure by the Ukrainian legislator was motivated not only by the construction of a European model of

judicial proceedings, but also by the need to ensure the guaranteed right of a person to a fair and public hearing of his case. The right to an effective remedy for the protection of violated rights is enshrined in Article 55 of the Basic Law of Ukraine, which provides for the protection of the rights and freedoms of every person within the criminal, administrative, economic, civil, and constitutional justice of Ukraine, and in Article 14 of the International Covenant on Civil and Political Rights, which defines the rights and duties of a person in any civil process for a fair and public hearing by a competent, independent and impartial court established on the basis of the law [3].

When considering absentee proceedings in the context of the institution of civil procedure, attention should be paid to the unique dual legal construction. So, first of all, absentee consideration of the case can be considered as a punishment of the defendant, due to his failure to fulfill the procedural duty imposed by the legislation of Ukraine. Secondly, it simultaneously protects his rights, providing additional rights to review the decision in absentia by the court that passed it.

Part 1 of Art. 280 of the Civil Code of Ukraine provides that the court may issue a decision in absentia in case of non-appearance of the defendant who has been properly notified and from whom no notification has been received about the reasons for non-appearance or if the reasons given by him are recognized as invalid, if the defendant has not filed a response and the plaintiff does not object against such a resolution of the case [1].

That is, the process of absentee consideration of the case is possible only if two conditions are present at the same time. It should not be forgotten that paragraph 4 of the resolution of the Plenum of the Supreme Court of Ukraine "On the judicial practice of considering civil cases in the appellate

procedure" also gives the defendant the right to appeal the decision in absentia in the appellate procedure only in the case of leaving the application for review of the decision in absentia without satisfaction and in the case of the adoption of a second absentee decision. If this order is not followed, the appeals court refuses to accept an appeal against a decision in absentia [3].

But this position of the Ukrainian legislator limits the rights of the defendant.

The implementation of the institution of absentee proceedings is not complete, which often led to significant violations of the relevant rights and legitimate interests of the parties. But this institute has undergone a significant transformation since its creation. Analyzing the provisions of the CPC, it is possible to conclude that the institution of proceedings needs serious improvement. It should be noted that the existing practice of reviewing and ensuring the implementation of decisions made in the absence of the parties signals the presence of systemic problems.

It should be noted that there are specific situations when the defendant, having received and familiarized himself with the decision in absentia, considers it illegal, inappropriate or unfounded in view of the circumstances of the case. At the same time, he must go through a certain procedure to protect his interests. Namely, to spend your time and the time of the person who issued this decision to review the decision in absentia in order to be able to exercise your own right to appeal in the appeal procedure.

The specific features of the institution of absentee consideration of the case in the civil process of Ukraine are:

1) the possibility of passing a decision in absentia only in the court of first instance;

2) for the qualification of a decision in absentia, the fact of repeated non-appearance of the defendant at the court session in which the consideration of the case on the merits is completed is important;

3) it is mandatory to indicate in the absentee decision the terms and procedure of its appeal separately for the plaintiff and for the defendant;

4) only those claims of the plaintiff, which he proved during the absentee hearing of the case, can be satisfied by a decision in absentia;

5) a decision in absentia is always the result of absentee consideration of a case, but absentee consideration does not necessarily have to end with the adoption of an absentee decision [2].

It is also worth noting that the provisions of Part 1 of Article 224 of the Civil Code of Ukraine and Part 4 of Article 169 of the Civil Code of Ukraine contradict each other, which can be evidenced by the fact that the first above-mentioned norm does not establish the possibility of the defendant not appearing again at the court session, as a condition for conducting absentee proceedings, at the same time, Article 169 of the Code of Criminal Procedure of Ukraine provides for the court to issue a decision in absentia in the event of the defendant's repeated failure to appear at the court session. At the same time, Article 224 of the Civil Code of Ukraine gives the court the possibility to issue a decision in absentia in case of the defendant's first failure to appear at the court session.

Therefore, the institution of absentee case consideration needs further transformation in the field of the Ukrainian legal system. However, the key moment for the achievement of the tasks of civil justice is still observed, which is reflected in the observance of the principle of adversarial justice, since the defendant, who was properly informed about the claims, as well as the time and place of the hearing of the case, did not appear for the trial in general order for subjective reasons, however, he retains the right to review and appeal the decision in absentia.

Keywords: justice; legislation; judiciary; court proceedings; failure to appear in court.

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COMPARISON OF TRADITIONAL AND NEOBANK BUSINESS MODELS

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Abstract. In the era of digitalization, it is being critical to adopt the technologies as fast as the customers' expectations rise. We see a lot of industries incorporating and integrating with the artificial intelligence, blockchain, cloud computing and bigdata innovations. Although, banking institutions run this process with a slower pace, because of being the most regulated and compliance-obligated sector, more fundamental changes are going on banking business models. Neobanks, created by financial-technology (fintech) companies are a new entrants into financial services market delivering banking products and services to the customers with more comfort, simpler ways. Relevance and recency of the research is formed by the need of deep understanding of banking market changes taking place. As neobanks being only at the starting stage of the market integration, we could not find enough domestic scientific research in this field. So we consider raising this topic as an object of research forms the originality of the work.

Neobanks have created innovation in 4 key areas, which have been identified as the following:

- Customer experience – neobanks focus on optimizing customers' experience by providing superior customer support and convenient solutions. Customer can open an account in less than 10 minutes and the user interface of the apps makes navigating quick and simple. Customers can also make overseas transactions more cost-effectively;

- Features and money management tools – compared to the mobile applications offered by traditional banks, those developed by neobanks aim to give customers much more functionality in managing their money.

Features include giving real-time spending notification, offering detailed insights into spending habits and the ability to sort money into different 'pots', such saving for a holiday;

- Agility and low-cost structure – the absence of branches and the focus on technology mean that neobanks can respond to changes more quickly and implement new features. It also reduces their operational costs significantly, enabling them to offer lower fees for customers;

- Transparency – generally neobanks focus on being open with the public on their operations. This includes releasing yearly financial reports, documenting problems as well as positives on their blog, and using a less corporate tone in their interactions with customers.

New business models have evolved under the pressure of factors such as globalization, changes in customer preferences, the desire to achieve economy of scale, diversification of core business activities, changes in the regulatory framework and technological developments. However, one crucial characteristic of the banking sector was the lack of or the limited number of new entrants in the banking industry. It was extremely difficult for new entrants to compete directly with highly developed and well established banking institutions with a high level of capital and well developed networks and infrastructure. Digital transformation is considered to be a viable opportunity for the overall financial sector since it can provide support for processes related to attracting customers, increasing brand loyalty, a better understanding of customer needs, service customizations, enhance revenue sources and decrease the cost levels.

However, changes in the banking business model didn't result in modifications of the type of functions performed by banks; instead, the transformation was made on the way these functions are executed. Bank functions are intervened with the core functions of the financial system and banks have set in place relevant activities to cover their primary and secondary functions.

The creation of digital banking and neobanks and the level of acceptance of the services offered by these models means that the traditional methods for sale and delivery of financial services is gradually becoming obsolete. But although there are crucial differences between the bank business models which may give advantage to the modern models, we are still far from seeing the fall of traditional banking.

Traditionally banks may operate under different business models and offer a variety of financial products and services where some banks may even be focused on becoming a one-stop-shop (bank) for its customers. Consequently, based on the customers they serve as well as their core products, traditional banks may be oriented toward retail clients or commercial clients or they may be operating under the universal bank model. Moreover, the primary funding source for traditional banks is their core deposits held by individual savers or by business entities. Furthermore, the main income source for traditional banks is their interest income while they also generate non-interest income from their secondary activities and services. Another important characteristic of the traditional business model is that banks have a developed network of brick-and-mortar branches enabling a face-to-face interaction with their clients. Having a widespread branch

network means that the traditional banks have high operating costs due to the large number of branches as well as costs associated with the need to maintain a well-established network of ATMs.

This model requires having vast hardware and software as well as its maintenance. While big transnational banks can afford development of their own IT systems, smaller institutions forced to outsource all or part of IT development and maintenance. In Ukraine there are plenty of banking software development companies, including "UNITY-BARS", "Lime Systems", "DATAS Technology", "Soft Review Pro" etc.

Thus, traditional bank business model includes a lot of functions, except of bank ones, leading to banks being the all-in-one companies.

Referring to obtained results of total assets CAGR, revenue CAGR and ROA, ROE dynamics we can conclude that "Monobank", being a neobank business model, showing a dramatical growth of client base and even more growth in revenue flows. This fact confirms that neobank business model have much market demand, with its glorious client services and client-orientated product, but there are problems with profit generating, because significant piece of accumulated revenue goes for covering an IT and telecom services. So, in that case, we can not conclude that neobank model provides much economy for operational or administrative costs, it is just being redistributed and even increased. It is important to mention, also, that Privatbank as a market leader in Ukraine does not rely on IT outsourcing but have its own IT infrastructure. This provides more confidence in competition for banking market.

Keywords: technology; innovation; business models; neobanks.

ENSURING THE FINANCIAL CAPACITY OF TERRITORIAL COMMUNITIES IN UKRAINE

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Abstract. In the conditions of martial law in Ukraine, the determination of priority directions for the formation of effective local self-government and the main tasks of the territorial organization of power to ensure the capacity of territorial communities in general and economic capacity in particular remain important and urgent issues. The purpose of the study is a theoretical and financial review of the practical state of funding of united territorial communities and an assessment of the impact of inter-budgetary relations on ensuring the budgetary capacity of territorial communities to identify the causes of economic failure of communities, as well as finding ways to increase economic capacity. The object of the research is the theoretical basis of the formation of municipal finances and ensuring the budgetary capacity of territorial communities in the conditions of martial law and the impact of reforming inter-budgetary relations on the state of the economic capacity of communities.

In accordance with the current legislation, the material and financial basis of local self-government is movable and immovable property, revenues of local budgets, other funds, land, natural resources that are communally owned by territorial communities of villages, towns, cities, districts in cities, as well as objects their common property, which are under the management of district and regional councils [1, 4].

It is the determination of the priority areas of development and tasks of territorial communities that will help ensure maximum efficiency in managing the resource potential and capabilities of the respective territories and coordinate the activities of all government institutions, with the aim of timely meeting the urgent needs of the front and restoring the economy.

The budgets of territorial communities

consist of revenues, expenditures, reserve funds, interbudgetary transfers, while the implementation of changes to the Budget Code of Ukraine [1], the Tax Code of Ukraine and other laws on reforming interbudgetary relations [4, 5] during 2020-2023 is not significant positive impact on ensuring the budgetary capacity of territorial communities.

Researching the issue of economic capacity and its components, scientists determine the economic capacity of territorial communities in different ways.

O. V. Olshansky suggests considering the internal and external capacity of the territorial community, indicating that "the fundamental message in this case should be the adequacy of tasks and the possibility of their fulfillment, which is based on the potential of the community as a set of resources" [3].

O. V. Syzonenko claims that it is worth considering the capacity of territorial communities from three perspectives, namely, to define capacity as: 1) potential or calculated capacity; 2) capacity that is legally recognized by the CMU; 3) real capacity [7].

However, according to M.I. Hrychyshyn, the calculation capacity is rather characterized as the presence of conditions for the formation of capable communities, because in the process of functioning (even in the presence of almost identical conditions), territorial communities, choosing different tools for achieving results, in the final case can be characterized by different levels of achievement capabilities or to be considered incompetent at all [2].

We agree with the opinion of Struk N., which proposed to define the economic capacity of the territorial community as the ability of the community to finance local activities and provide the necessary resources for this; the community's ability to generate and sustain economic growth and community development while maintaining [8].

The Methodology for the Formation of Capable Territorial Communities [6] reflects a narrower approach to the definition of capable territorial communities than the one declared conceptually, namely "capable is such a territorial community, in which financial, infrastructural and personnel resources are sufficient for its local self-government bodies to solve issues of local significance provided by legislation" [6].

The formation of capable territorial communities is carried out taking into account the ability of local self-government bodies to solve social issues; features of the development of the relevant administrative-territorial units; optimal networks of social infrastructure and availability of public services in relevant areas, etc.

The formation and use of financial resources necessary to ensure the functions and powers of local self-government is carried out in accordance with Article 2 of the Budget Code of Ukraine.

Therefore, thanks to budget decentralization in 2022, financing of territorial communities is carried out at the expense of tax revenues and non-tax payments, including personal income tax (60% is taken into account); budget transfers in the form of educational and medical subventions and basic subsidy; fees for providing administrative services, fines, etc.

The largest specific weight in the income structure is tax revenues, followed by interbudgetary transfers and non-tax revenues.

Expenditures delegated by the state to local self-government bodies are financed from the funds of territorial communities, namely expenditures on the maintenance of institutions of the budgetary sphere - education, health care, culture and sports, social security and social protection.

However, it should be noted that in today's conditions, in order to ensure the financial capacity of territorial communities, they need state support for financing the powers delegated to communities; increasing the volume of subventions for the development of community infrastructure and the opening of centers for the provision of administrative services.

During the scientific research, the approaches to determining the capacity of territorial communities were summarized. It is determined by the elements of the functional capacity of local self-government. The conceptual foundations of the formation of capable territorial communities are highlighted. The structure of community budgets by income and expenditure was analyzed. The peculiarities of the financial support of united territorial communities are revealed and the conditions for increasing their economic capacity are revealed. The issue of ensuring the efficiency of the use of local budgets and creating conditions for increasing the economic capacity of territorial communities at the state level gained further development.

Keywords: budget; financial resources; self-government; territorial communities.

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THE PARTNERSHIP INTERACTION BETWEEN BUSINESS AND GOVERNMENT REPRESENTATIVES: THE UKRAINIAN CONTEXT

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Abstract. Public-private partnership projects are mutually beneficial cooperation between government and business aimed at solving state, municipal or other socially significant tasks of public administration. Projects, as a rule, are created for a specific object (for example, a train station, port, road, airport, a separate terminal, an object of social infrastructure), which must be completed within a set period (from 10 to 20 or more years).

The partnership process of its creation is largely determined by the nature of the redistribution of tasks and risks between the government and business. At the same time, each of the partners takes on himself those tasks and responsibilities that he can provide in the most qualitative and efficient manner. In particular, business provides financial resources, effective flexible and operational management, introduces new equipment, technologies, forms of production organization and cooperative relations. In turn, the state authority performs its main functions of control, regulation, compliance with public interests, can provide various preferences and guarantees to the private partner, as well as material and financial resources.

Public-private partnership forms are mostly spread, which are based on the advantages and combination of different models. Cooperation between government and business is carried out through the involvement of third-party organizations, the assignment of certain functions and contractual obligations, and the use of opportunities to transfer objects to

external management. In particular, in the operational model, a private economic entity assumes responsibility for the partial or full operation of a certain state facility and receives a manager's fee from the state. Under the concession model, a private economic entity carries out work or provides certain services directly to end consumers (population) and thus receives the right to directly finance its expenses from remuneration or user fees.

Financing models include such forms as commercial hiring, leasing, all types of leasing, preliminary and integrated project financing, etc. A contract as an administrative contract is concluded between the government (local self-government body) and a private enterprise for the performance of socially important and useful activities. According to him, property right relations remain with the state, which fully bears the costs and risks.

The interest of the private partner consists in obtaining the right to the share in the income, profit or collected payments stipulated in the contract, the possibility of obtaining benefits and preferences, guaranteeing the stability of the market.

The lack of an equal dialogue between the government and business under unfavorable conditions for effective activity gives grounds to draw a conclusion about the profanation of public-private partnership ideas. As a result, cooperation is more fruitful not with domestic private businesses, but with foreign ones, as evidenced by the performance indicators of joint ventures with foreign capital.

Keywords: partnership; government; business; public-private partnership.

IMPROVING THE MECHANISMS OF STATE REGULATION IN THE FIELD OF ENTREPRENEURSHIP

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Abstract. The state regulation of the entrepreneurial sector has always been a pertinent topic for discussion among scholars, addressing questions such as the extent of state intervention in business economic relations, how to foster collaboration between the state and businesses for societal benefit, and the establishment of effective partnership relations. Currently, the efficient and organized interaction between the state and businesses is considered a crucial mechanism for the economic and social development of any modern state. This support becomes particularly vital in the context of war in Ukraine, where preferential conditions are provided for business operations, and state programs to support businesses are implemented.

Among scholars dedicating their research to the issues of state regulation in general and entrepreneurship in particular, notable individuals include G. Atamanchuk, O. Amosova, V. Averyanov, G. Odintsova, O. Stelmakh, and others.

An analysis of the categorical framework leads to the conclusion that entrepreneurial activity is an independent, risk-taking, and active pursuit by economic entities aimed at profit generation [1, p. 1068].

State regulation in this sphere constitutes targeted and systematic governmental activity, employing various forms and methods of regulatory intervention [2, p. 51].

In essence, state regulation of entrepreneurial activity encompasses the regulatory process of organizing state management with the aim of influencing business activities to ensure stability, order, and overall country development. This form of management ensures the uninterrupted and balanced operation of all elements within the sphere of entrepreneurial activity.

In Ukraine, the situation regarding state regulation of entrepreneurial activity and interaction with businesses is somewhat complicated. Unfortunately, corruption is a widespread phenomenon, accompanied by a lack of trust in the government, leading to a reduction in the effectiveness of public-private partnerships. However, ongoing reforms in public administration are currently bringing about positive changes, aligning Ukraine with the European direction of socio-economic development.

Having analyzed the theoretical foundations of state regulation of entrepreneurial activity and familiarized ourselves with the concepts, classification, functions, and methods of state regulation in this sphere, we can characterize the essence of the mechanism of state regulation in entrepreneurship as a complex set of normative-legal, organizational, financial-economic, and institutional means and methods. These are directed towards regulating the business sector to achieve the goals and solve the tasks of state policy in ensuring sustainable development of the country with a balanced operation of all elements [3].

Further development of business in Ukraine is not possible without improving the normative-legal, financial-economic, organizational, and institutional mechanisms of state regulation. As evident from the mentioned model, the Ministry of Economy of Ukraine, the Ministry of Finance, the Ministry of Education and Science, the State Regulatory Service, and others are responsible for the development of entrepreneurial activity in line with specific directions.

Due to the dispersion of responsibilities among executive authorities, Ukraine lacks a coherent policy for supporting businesses. Therefore, the creation of a centralized state

body with a defined list of powers is an effective step towards building institutional foundations for the implementation of state regulation of entrepreneurial activity. This could take the form of a national agency for entrepreneurship development, as seen in other countries. It is believed that this would provide opportunities for implementing state policy in line with European regulatory standards and supporting businesses. All of these measures would improve the business climate, simplify the conditions for conducting entrepreneurial activities, and increase their business activity with the attraction of investment for development and prosperity.

The activities of such an agency would be aimed at ensuring sustainable development with an emphasis on the competitiveness of entrepreneurial entities. It would also provide professional support to businesses regarding administrative procedures, the implementation

of regional development programs, measures to attract investments, and organize educational activities regarding legislative changes.

In addition to the reorganization of the institutional environment, it is essential to improve legislation in the field of state regulation of entrepreneurship in Ukraine. This involves the adoption of legislative initiatives related to the development and protection of the competitive environment according to European standards, protection of property rights, protection against unlawful actions and raiding, and the elimination of corruption, among other things. Currently, there is a need to optimize the unified state register of individuals and legal entities, as well as the licensing registry, to systematize and simplify the administrative procedures for entrepreneurial activities.

Keywords: businesses; state regulation; entrepreneurial activity.

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THEORETICAL ASPECTS OF DETERMINING ENVIRONMENTAL SECURITY OF THE ENTERPRISE

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Abstract. The concept of "environmental safety" is a synthesis of two concepts: "safety" and "ecology". As a rule, the concept of "ecology" is identified with the concept of "environment", and safety is identified with security. In reality, the concept of "environmental safety" is broader and deeper, as it covers not only the environment, but also the environment of mankind in general.

One of the theoretical approaches to understanding the concept of "environmental safety" is its study through the concept of "the natural environment". From this point of view, M. Brynchuk suggests considering the concept of "ecological safety" as one of the main principles of nature management and environmental protection, a criterion for evaluating any ecologically significant activity, the goal of which is to restore and preserve a favorable state of the environment.

Andreytsev V. I. states that ecological security as a legal category is a component of national and transnational security, i.e. such a state of development of social legal relations and their corresponding legal ties, under which protection is guaranteed by the system of legal norms, other state-legal and social means the rights of citizens to an environment safe for life and health, regulation of the implementation of environmentally hazardous activities and prevention of deterioration of the environment and other consequences dangerous for the life and health of an individual, society and the state is ensured, which requires clear constitutionalization in the current legislation.

According to A. O. Nadezhdenko: environmental security is presented as a set of interrelated and interdependent elements (subjects, activities, means) of purposeful impact on the environment through the

implementation of environmental management mechanisms for the purpose of strategic ecological development of society in terms of environmental protection, harmonization interrelationship between society and nature, ensuring environmental safety and protection of human health.

Sudakova O.I., Sudakova D.A., Fedotova I.V. note that environmental safety is a state of protection of all important interests of the object from threats from polluted natural objects. At the same time, the following are the objects of protection: the state, society, a person, the territories of an industrial or natural object.

M. A. Khvesyk, A. V. Stepanenko, G. O. Obykhod offer the following definition of this concept: ecological security is the ability of the "environment - society - economy" system to maintain balance and balance on the basis of dynamic recovery and self-improvement, to resist external and internal threats and challenges and ensure acceptable levels of risk to the population's vital activities and the sustainability of socio-economic development, as well as the reproduction of natural and socio-economic potential. Environmental safety is understood as a qualitative characteristic of a system in which there is no threat of damage to the natural environment and the health of the population, the normal development of socio-economic processes, as an acceptable socio-economic level of protection of the vital interests of the individual, society, the state, the world community from threats and negative changes (degradation) of the environment of an anthropogenic and natural nature.

The approach of A.O. Tendyuk and I.O. Abramova is comprehensive, considering

environmental safety from the point of view of three aspects, namely:

ensuring the guarantee of prevention of ecologically significant disasters and accidents as a result of a combination of actions, states and processes that do not directly or indirectly lead to these events;

the degree of compliance of existing or predicted environmental conditions with the task of preserving the health of the population and ensuring long-term and stable socio-economic development;

a complex of states, phenomena and actions that ensure ecological balance on the Earth and in any of its regions at the level for which humanity is physically, economically, technologically and politically ready.

Khlobistov E.V., Zharova L.V. consider ecological security from anthropocentric, resource-anthropocentric and anthropo-biocentric approaches. From the standpoint of the anthropocentric approach, environmental security is considered as a state of protection exclusively for man and society. In the resource-ecological approach, the objects of ensuring environmental security are people and natural resources; anthropo-biocentric - the objects of guaranteeing environmental safety are man and biological resources. Analyzing these approaches, we note that here the recipients are ecosystems, people and natural resources, which allows us to focus on ensuring the balanced development of the components of environmental security.

O. V. Ilyashenko, L. O. Pashniuk believe that environmental safety is nothing more than "guarantees of the economic development of the enterprise, based on the safe use of external and internal socio-economic, natural resource and mineral raw material potential"; "a functional component of the economic security of the enterprise, which ensures compliance with current environmental standards, minimizes losses from environmental pollution and the destructive impact of the results of the enterprise's production and

economic activities on the state of the environment.

In addition, the following interpretation of environmental safety can be found in the scientific literature - the socio-economically acceptable level of environmental danger. In other words, ecological safety is determined by the acceptable risk of environmental and human health deviations from the norm. Naturally, the risk of large deviations will decrease as preventive measures and more and more effective methods and means of protection, the use of which requires certain costs, are applied.

On the basis of the research conducted, it can be concluded that there are a significant number of theoretical approaches to the definition of the concept of "environmental safety" that relate to various aspects of the analysis of this category. But the common thing is that at the current stage, environmental safety is becoming the object of close attention in scientific research, since the priority directions of the future development of the environmental safety system in the new integration conditions are the activation of cooperation of all countries of the world in the preservation of the environment and the systemic greening of the global economic space on principles of sustainable development.

A detailed analysis of theoretical approaches allows to define the environmental safety of the enterprise as: protection of the vital interests of the enterprise from real and potential environmental threats of the internal and external environment; stable, balanced development of the enterprise under conditions of effective and efficient management, aimed at minimizing the negative economic, ecological and social consequences of its functioning as an element of the ecological and economic system, characterized by a steady reduction of damage to the environment, the state and other business entities in the short and long term.

Keywords: environmental safety; safety; ecology; management.

THE BASIC FUNDAMENTALS OF THE DEFINITION OF "STARTUP" AND THE MAIN DIRECTIONS OF THE DEVELOPMENT OF STARTUPS IN UKRAINE

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Abstract. Nowadays, the category "startup" is widely used, which means a modern trend that was unheard of 15 years ago. Here is a quote from Wikipedia that highlights the essence of the concept of a startup: Startup, a startup company is a recently created company (perhaps not yet officially registered, but plans to become official), which builds its business on the basis of innovations or innovative technologies, has not entered the market or has begun to enter it and has limited resources. Startup companies are often called "garage companies" [2].

Especially often, the term "startup" is used in relation to Internet companies and other firms working in the IT field, however, this concept also extends to other areas of activity [2].

High-tech startups are new projects in high-tech industries. The term "startup" has gained widespread use in the field of information technologies and Internet projects, although it can be applied to all spheres of human activity.

Steve Blank defines a startup as "a temporary structure that is engaged in the search for a scalable, reproducible, profitable business model" [1].

A.O. Kasich writes that "Startup is a process for implementing a completely new project in a short period of time with minimal capital investment." [1].

A startup is a new, recently created company that builds its business on the basis of innovations or innovative technologies, has a limited amount of resources (both human and financial) and plans to enter the market. Innovative technologies introduced by it can be global (that is, this innovation will be an innovation for the whole world) or local (in other words, this technology and idea are

borrowed, but will be an innovation in a specific region or country) [1].

As an example of a start-up team that implements global innovative technologies, we can cite the start-up team "FreeBreathing". The development of the starting team is a mobile application with map data on the location of green spaces, which are natural allergens, and a navigator for laying a route to avoid dangerous zones based on the state of the air.

The main functions of the application are: laying the route, adding allergen zones, adding green spaces and displaying information about the air condition. In the future, the functions are planned to be expanded to: the use of artificial intelligence for plant recognition, filling in the plant catalog, independent marking of dangerous zones, saving the user's selected locations and viewing them.

In the mobile application "FreeBreathing" it is worth highlighting several features:

1) Interactivity. The user can contribute to the filling of databases with information about green spaces and dangerous zones according to the state of the air, by independently marking these objects on the map.

2) Application of artificial intelligence to recognize dangerous plants. The user can use artificial intelligence to recognize allergenic greenery and mark them on the map using geolocation.

3) Catalog of plants. The user can familiarize himself with the green spaces that are characteristic of the area where he lives and learn detailed information about them, including which manifestations of allergies they cause.

4) Consultation of an allergist. The user can get an initial consultation with an allergist who will provide information about allergy

symptoms and how to reduce them.

5) Official information. Information about the state of the air is official as it is provided by the authorities.

6) The main goal of the startup team "FreeBreathing" is to help people with allergies to green spaces, asthma and respiratory diseases to find optimal travel routes.

In the conditions of the economic transformation of the economy and entrepreneurship, there is a rapid rise in the development of Ukrainian startups, which are developing quite quickly and have a large number of users. However, the state's lack of interest in modern innovative projects leads to the cooperation of young companies with foreign investors who help implement projects and increase their competitiveness.

The main obstacle to the development of startups in Ukraine is the lack of customers who would create demand for the final product. Therefore, the creation of startups in

Ukraine is aimed at customers from other markets (the USA, European countries, Asia, etc.), this makes it easier to attract investment and bring your ideas to a serial product, service or IPO.

The development of startups in Ukraine requires balanced and effective state support of small businesses in the innovation sphere and venture investment in the following directions:

1) Creation of investment insurance and guarantee system;

2) Creation of a state register of structures working in the field of venture capital investment;

3) Ensuring guarantees of companies' rights to intellectual property;

4) Formation of the mechanism for the creation and use of funds of the venture fund;

5) Creation of an up-to-date legal framework that would regulate legal relations in the sphere of investment in innovation;

6) Finding the procedure for admission to the Ukrainian market of foreign capital.

Keywords: startup; high-tech startup; startup company.

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ACCOUNTING AND TAXATION OF SICK LEAVE: SHORTCOMINGS AND DIRECTIONS FOR IMPROVEMENT OF STATE REGULATION

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Abstract. Calculating the amount of sick leave is one of the most difficult issues in the field of accounting and taxation of this category of benefits. This is due to the fact that the amount of payments is affected by a number of factors, such as:

1) Duration of the employee's insurance period. According to Article 15 of the Law of Ukraine "On Mandatory State Social Insurance", insurance payments for sick leave for the first 5 days of incapacity for work are financed from the employer's funds, and for the following days - from the funds of the Pension Fund of Ukraine. At the same time, the amount sick leave insurance payments for the first 5 days of disability depends on the length of the employee's insurance experience [1].

2) The amount of sick leave. According to Article 17 of the Law of Ukraine "On Mandatory State Social Insurance", the amount of insurance payments for temporary disability is:

- 50 percent of the average salary (income)
- to insured persons with up to three years of insurance experience;
- 60 percent of the average salary (income)
- to insured persons with three to five years of insurance experience;
- 70 percent of the average salary (income)
- to insured persons with five to eight years of insurance experience;
- 100 percent of the average salary (income)
- to insured persons who have more than eight years of insurance experience [1].

3) The amount of the unified social contribution. According to Article 17 of the Law of Ukraine "On Mandatory State Social Insurance", insurance payments for sick leave calculated per month should not exceed the maximum amount of the unified contribution

calculation base from which insurance contributions are paid [1].

Thus, to calculate the amount of sick leave benefits, all these factors must be taken into account, which complicates the calculation procedure and can lead to errors.

To eliminate these shortcomings, it is necessary to take the following measures:

1) Improvement of the regulatory framework. It is necessary to bring the legislation in the field of sick leave into compliance with international standards and eliminate contradictions and gaps that complicate practical application. In particular, it is necessary:

- clarify the definition of insurance payments for sick leave. Currently, there is no definition of insurance payments for sick leave in the legislation, which makes it difficult to reflect them in accounting.

- regulate the procedure for calculating the amount of sick leave payments. Currently, the procedure for calculating the amount of payments for sick leave is complicated and may lead to errors.

2) Simplifying the calculation of the amount of payments. It is necessary to develop algorithms for calculating the amount of payments for sick leave, taking into account all the factors affecting it. These algorithms should be simple and understandable for users.

3) Implementation of automated calculation systems will avoid errors and increase the efficiency of the calculation process.

4) Improvement of reporting. It is necessary to improve the form and content of reporting on sick leave. Reporting should be more informative and accessible to users.

5) The introduction of an electronic document management system will simplify

and speed up the process of issuing and accounting for sick leave.

taxation of sick leave, as well as ensure their transparency and fairness.

Thus, the implementation of these measures will improve the efficiency of accounting and

Keywords: sick leave; insurance payments; accounting; taxation.

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TRANSDISCIPLINARY PARADIGM FOR MASTER'S DEGREE PROGRAMS IN CONTINUOUS EDUCATION SYSTEM

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Abstract. The article investigates the transdisciplinary paradigm in the preparation of master's programs within the continuous education system. It highlights the current challenges faced by contemporary higher education institutions in ensuring a comprehensive educational curriculum that encompasses various disciplines. The necessity of considering international approaches to building an effective continuous education system is emphasized, aiming to strengthen the competencies of future professionals and enhance the quality of the educational process.

In the National Doctrine for the Development of Education in Ukraine in the 21st Century, it is stipulated that the state policy regarding continuous education is implemented taking into account global trends in lifelong learning, socio-economic, technological, and socio-cultural changes. Contemporary society necessitates the application of a continuous learning system as a constant and sequential augmentation of knowledge, skills, and abilities by every individual throughout their entire life.

The systemic factor of continuous education is the societal demand for the ongoing development of each individual's personality. This is reflected in the organization of numerous educational structures, including primary and parallel, fundamental and additional, state and public (social), formal and informal. Their interconnection and interdependence, mutual subordination at different levels, coordination based on direction and purpose, and the facilitation of interaction among them transform the entirety of such structures into a unified system.

The unity of goals in continuous education and the specific tasks of each of its components are organically combined with its variability, the diversity of educational institutions,

pedagogical technologies, and forms of state-societal governance.

Transdisciplinary approaches to master's degree preparation in the continuous education system are gaining increasing popularity in many countries. These approaches involve the integration of knowledge, methods, and practices from various disciplines to address complex problems and challenges in the contemporary world. National and international universities are actively implementing transdisciplinary approaches in master's degree programs and developing new initiatives aimed at fostering interdisciplinary competencies in future professionals.

The transdisciplinary paradigm in education is dynamically evolving and contributes to the progressive development of educational systems in many countries around the world. Countries such as Australia, Austria, the United Kingdom, Germany, Italy, Canada, Malaysia, the United States, Finland, France, and others have successfully integrated a transdisciplinary approach into their educational systems. They recognize that addressing contemporary challenges and fostering societal development require professionals capable of acting and thinking beyond traditional disciplines.

In an international context, several examples of successfully implementing transdisciplinary approaches in master's education within continuous learning systems can be highlighted. One such example is the Master's Program in Sustainable Development at UNESCO University, developed in collaboration with various universities from different countries, including the Master's Program in Sustainable Development at Stanford University in the United States. This program combines knowledge from various fields such as economics, ecology, sociology, politics, etc., to understand and address sustainable development issues. Participants

undergoing such training acquire deep knowledge across multiple disciplines and can apply them in practical work on the development of sustainable solutions and projects [1].

The transdisciplinary approach in education is gaining popularity as it meets the demands of the modern world, where problems are becoming increasingly complex and require a comprehensive approach. Utilizing the transdisciplinary paradigm in educational programs allows students to develop a profound understanding of issues and the ability to apply knowledge from various fields to find innovative solutions.

The example you provided is a significant illustration of the successful implementation of a transdisciplinary approach. The Master's Program in Sustainable Development at UNESCO and Stanford University exemplifies how universities collaboratively work, pooling their knowledge and resources to educate students in a global context.

One of the advantages of transdisciplinary education is its preparation of students for real-world work, where problems rarely fit neatly into disciplinary boundaries. Graduates of such programs are better equipped to understand the interconnections between different knowledge areas and develop the critical thinking necessary for effectively addressing contemporary issues.

These educational approaches contribute to the creation of flexible and innovative graduates who can work in various fields and contribute to solving global challenges.

Certainly, contemporary science affirms the fact that the transdisciplinary paradigm in education is dynamically evolving in the era of building an information society. The transdisciplinary approach contributes to the

progressive development of educational systems in many countries worldwide. Therefore, the future of Ukraine is already outlining the need for professionals (qualified workers, specialists, researchers) of a new generation who must be adapted to the conditions of a unified open information space in education, currently engulfed in a transdisciplinary revolution.

The transdisciplinary paradigm in the continuous education system of Ukraine entails the intersection and integration of knowledge from various disciplines with the aim of addressing complex problems of the modern world. Training master's students within such a paradigm promotes the development of a deep understanding of issues, the ability to work in teams with experts from different fields, and the capacity to solve intricate tasks.

The emphasis on transdisciplinary education in Ukraine aligns with the global trend of preparing individuals who can navigate the interconnected and complex challenges of the contemporary world. The recognition of the need for professionals who can apply knowledge from various disciplines underscores the importance of adaptability, collaboration, and problem-solving skills in the evolving landscape of education and work.

As Ukraine positions itself within the framework of a transdisciplinary paradigm, it is poised to foster a generation of professionals capable of addressing the multifaceted issues of the modern world and contributing to the ongoing evolution of educational systems. The integration of transdisciplinary principles into education prepares individuals not only for the challenges of today but also for the dynamic and ever-changing landscape of the future.

Keywords: transdisciplinary paradigm; master's degree programs; continuous education; interdisciplinary collaboration; holistic learning.

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ECONOMICAL ESSENCE OF INNOVATION DEVELOPMENT

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Abstract. The influence of the state policy effectiveness in the field of innovation processes management, which determines the competitiveness of the national economy, is investigated. The important role of the formation of an effective innovation policy at Ukrainian enterprises is confirmed by the fact that recently science has turned into a direct productive force. That is, innovations become not only a direct, but also a leading factor in the system of social and industrial relations. Activation of innovative activity for Ukrainian enterprises becomes not only a key factor of success in the competitive struggle, but also a basic condition for survival both on the domestic and international markets. Thanks to innovative activities, domestic enterprises will be able to reduce costs, adapt their products to market requirements, maintain the required level of demand, and improve the results of financial and economic activity.

Based on the analysis of definitions existing in the world theory and practice, it can be concluded that innovation is characterized by the following features:

- the result of the change process;
- leads to the appearance of new products on the market and improvement of industrial processes and equipment;
- the result is obtaining an effect (economic, social, scientific and technical and other types of effect).

It should be noted that the given definitions rarely highlight the fact that the consumer of the innovation can be both an external consumer (a natural person or a legal entity) and a producer of the innovation (air transport company). After all, the fact that the basis of effective innovative activity is the satisfaction of the consumer's needs is indisputable. This clarification will make it possible to effectively organize the innovation process, effectively manage it, and therefore should be the basis for ensuring the effectiveness of the innovative activity of Ukrainian air transport enterprises.

Innovations are diverse and different in nature. A distinctive property of innovations, their main feature is a classification feature of innovations. There is a large number of different variants of innovation classifications developed by domestic and foreign authors. Based on the analysis of the existing classification features, it can be concluded that today there is a wide range of innovation classifications. The degree of novelty, scope of application, character of use, purpose, etc. are most often considered as the most important features. However, it should be noted that the modern market economy is characterized by the dynamism and instability of the processes taking place in the market (only changes are constant in the market).

Innovative development of the enterprise is impossible to imagine without an innovative strategy. Management theory and practice have developed a number of basic strategies of intensive and extensive development, integration and diversification development, reduction. They have an innovative component and reflect the company's competitive advantages and create special conditions for the management system[3]. The innovative aspect of basic strategies creates new changes in the internal and external environment for the enterprise and its contact audience. Considering the fact that the implementation of innovations has an effect in the future, the choice and justification of innovative strategies is relevant. This is not only a program (plan) of actions for the future, but most importantly, the acquisition of new knowledge about the new opportunities of the enterprise in a new environment. In the process of forming the innovative development strategy of the enterprise, the sequence and content of its formation play a big role, which is determined by the meaning and understanding of the very concept of the innovative development strategy, the perception of related categories and classification of enterprise strategies.

Accelerating the pace of scientific and technical development leads to an increase in the speed of updating products (services) and getting consumers used to new products, and therefore to shortening the life cycles of products, technology, and demand, to an

increase in intense competition in the sales markets of enterprises. Therefore, the issue of effective organization of the innovation process at Ukrainian enterprises is of particular importance.

Keywords: innovation; state policy; development; enterprise.

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MODERN CONCEPTS IN MANAGEMENT

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Abstract. Logistics and information in modern management in a network economy have acquired a noticeable influence and are system-forming, which can have a noticeable applied effect on the development of the practice of modern management. The purpose of the study is to present the author's view on the evolution of the role and nature of logistics, information support and communications, management concepts in the context of various economic paradigms. The object of the study is to analyze the correlation of elements of logistics, information, management and economic paradigms and identify the main factors of mutual influence. As a research methodology, system analysis and a process approach were chosen as a method for developing, making and justifying decisions related to the design, creation and management of complex, multi-level and multi-component systems in management. The practical result of the analysis is to trace the dynamics of the increasing importance of logistics and information in economic development at the macro and micro levels.

The evolutionary change in business processes and related concepts of production and management is due to the development of economic relations and increasing market requirements. They, in turn, are influenced by changed political, institutional, social, scientific, technical, macroeconomic and other global factors of the macroenvironment. Thus, the modification of all economic, including management, information and logistics concepts, tools and processes causes a change in the economic paradigm. At the same time, at this stage of economic development, the production function was in the lead in its role in the organization.

Thus, the modern stage of management development corresponds to the process management approach, the integral paradigm of logistics, the high role of automation and information logistics, the increasing role of interactive network logistics through the development of balanced interactions and adaptive distribution of competencies, network production and the paradigm of the network economy.

Keywords: logistics; information; management.

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ANALYSIS OF FRANCHISING IN UKRAINE AS A SPECIAL FORM OF BUSINESS ORGANIZATION

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Abstract. The theses reveal the current trends in the development of franchising and the reasons that hinder the functioning of this business model. The structure of the franchise market was studied and it was determined that franchising activity in Ukraine covers to a greater extent the sphere of services. The main advantages and disadvantages of franchising are considered and the prospects for its development are analyzed. In the domestic market, a systematic approach to the formation of franchises at enterprises is beginning to develop, in addition, franchising is used as a strategy. It was established that the development of franchising depends on the ability to introduce innovations into business processes and form anti-crisis franchises.

The process of development of the franchise business model in the modern conditions of conducting economic activity takes place under a sharp limitation of financial resources, as well as the absence of an effective regulatory and legal framework, lending and insurance. This makes it necessary to study the peculiarities and development prospects of enterprises operating on the basis of franchising, to determine the advantages and disadvantages of this business model, as well as the most promising directions of such activity, taking into account modern challenges.

Franchising is a partnership between a brand owner (franchisor) and a franchise buyer (franchisee). The franchisor, having a profitable business with a developed plan, a well-known name and a loyal audience, uses a franchise to expand the project - a complex of goods that includes a trademark, logo, corporate style, business plan and marketing plan, transferred by the owner of the company for the use of a partner for a specific monetary reward. Franchise fees include a flat fee (a one-

time franchise fee) as well as monthly royalties calculated as a percentage of turnover.

In the Ukrainian market, a systematic approach to the formation of franchises at enterprises is beginning to develop, and franchising is also used as a strategy. The development of various franchises for enterprises leads to the appearance of the position of franchise manager on the labor market. Currently, there are 27 industries in Ukraine that have investors and do not have a sufficiently large number of franchisors who would promote these industries, which indicates the potential for further development of the franchising services market.

In terms of the number of franchised facilities, the first place is occupied by entities that provide consumer services, the second is the restaurant industry, and only the third is retail.

It should be emphasized that the number of own objects is growing every year. The franchising market of Ukraine is gradually gaining momentum, despite the crisis. In general, the number of owned and franchised facilities increased by 28% from 2017 to 2020. The analysis of the origin of franchise brands operating on the territory of Ukraine in 2017–2020 makes it possible to assert that the share of domestic brands is significantly greater than foreign ones, and has continued to grow steadily in recent years. Thus, in 2020, compared to 2019, the number of domestic brands increased by 20 business units (5%) and amounted to 140 business units, and the number of global brands decreased by 11 business units (10%) and equaled 103 business units, although as recently as 2019 there were 114 of them.

In 2020, 28,579 owned and franchised objects of franchise companies were registered on the Ukrainian market, of which 6,430 are personal objects of the franchisors themselves,

and 22,149 objects were created due to the sale of franchises to franchisees. These data clearly testify to the effectiveness of the mechanism of expanding one's own business with the help of franchising activities.

Ukrainian franchises include a comprehensive program of actions for starting a business, which includes: support for a newly created franchise, local marketing, a logistics network, audit, training, a personal manager, franchisee meetings, a report on the work performed.

The analysis of modern trends and prospects of the franchising market in Ukraine shows that the franchise business is currently considered promising in view of the domestic and global brands presented on the market, capable of facing modern challenges and being

flexible in the changing environment. The given characteristics of the current state of the franchising market in Ukraine give grounds for asserting that it is an effective tool that ensures the development of small and medium-sized businesses and can function even in crisis conditions. In order to accelerate the spread of franchising in the domestic market, it is necessary to adopt a number of laws that will regulate franchise relations and disclose real information about the financial condition of the franchisor company, since Ukrainian legislation does not guarantee financial security and profitability of investments in franchise business, which creates an unfavorable investment climate for foreign companies - franchisors.

Keywords: franchising; franchisor; franchisees; franchising activity; franchising agreement; anti-crisis franchise.

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POPULAR FUTURE DIRECTIONS OF MARKETING IN UKRAINE

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Abstract. Consumption and purchase of prestigious goods becomes a symbol that demonstrates the high social status, shows the progressiveness and modernity of the buyer. Marketing Specialists analyze marketing trends in different countries and shape the development of marketing in the XXI century.

In particular, S. Mueller argues that in the XXI century productivity should increase. In his opinion, this is possible due to the wider use of human skills and knowledge. Such activities are necessary to achieve experience and knowledge, improve interaction in business communication with customers and suppliers [1].

There are following trends in marketing:

1. Devices will become the dominant platform.

Smartphones, tablets, smart watches and other wearable gadgets, as well as glasses, lenses, microchips - and everything else will completely change and rebuild the world of marketing. The more the world is immersed in smart devices, the more personalized the relationship between customer and seller is. And those companies that began to implement it earlier than others, will develop the area and play a leading role in it.

2. Content is a new currency.

In an advertising environment, educational and entertainment content is one of the key ways to attract people. But from now on, content can not only be static (like posters), it can use new formats: virtual reality, video games, 3D, 4D. Such things are already available on Xbox and Oculus Rift platforms. In the near future, technologies such as HoloLens (virtual reality glasses) will become more widespread and completely change the very essence of the supply and creation of content. This is one of the most breakthrough areas of marketing, where you can create a new standard of attractive content for consumers.

3. Social networks will become a separate ecosystem as opposed to the classic Internet.

They are already like the new media, because often in the news you can find the phrase "the video has gained viral popularity on social networks around the world" - it shows how widespread they are in the world and what impact they have in modern society. Thanks to almost universal access to high-speed Internet, content on social networks has become more important than any other format, whether it is classic television or outdated radio. That is why Vkontakte, Twitter, Facebook, Snapchat and Instagram are the future of content placement. There will be a shift in 2023, and companies created by millennials (such as Facebook and Instagram) will have to change dramatically to keep up with the new generation. Generation Z will constantly demand something new. Now we can observe that Instagram and Facebook are no longer entertaining content, but business blogging, where they earn money by creating their own business and promoting it on social networks.

4. Disappearance of intermediaries.

The most pressing problem of future marketing in 2025 is that most marketers will lose their jobs. Analysts and PR managers will lose their jobs because they will be replaced by an i-robot and an i-journalist. B2b (Business to Business) sellers will lose their jobs because one trading platform will sell standard products to another trading platform and they will not need any intermediary.

5. Digital future.

According to calculation, in 2023 the trend of increasing consumer traffic in favor of video content will continue, the share of which will reach more than 80%. The main reason is the global pandemic, which has radically changed consumer behavior over the past year.

To maintain flexibility to new consumer demand, companies are increasingly faced

with the need to automate some services. Manifestations of such automation in the form of autofill, repeat order management or chatbot support, save the user time and, consequently, help optimize the service delivery process.

What should marketing managers do in the future?

First, there is no need to look for flaws in the marketing system.

Second, look for new ways to interact. Work on creating your own video game with key products or services and post it on social media for free. Customers will be satisfied and will be encouraged to share it with friends. Or add a couple of new channels, sharpened for a special segment: Snapchat or Telegram, for example. And of course, we should not forget

about bloggers, now it is the most relevant profession.

Third, invite someone from Generation Z to the team. Follow the flow of their thoughts - suddenly they may see your product in a completely different way. Because Generation Z is moving forward with new and creative trends.

Thus, the main trends in marketing in the future, in our opinion, are the development of technology and new markets, the role of marketing in enterprises in the coming years will become increasingly important. Also, the main trends in marketing will be new markets, new media technologies, methods and approaches to better understand the tastes and needs of consumers.

Keywords: marketing; development; technology.

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COMPETENCE IS A COMPREHENSIVE INDICATOR FOR ASSESSING THE PERSONAL QUALITIES OF AN EMPLOYEE

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Abstract. The concept of “competence” is applied for the assessment of the personal qualities of an employee, his professional level, skills, initiative, communication skills, professional interests’ range, as well as responsibility.

The concept of “competence” has been used in the works of G. Cannak, proving the need to develop the competence of each employee for the success of all enterprise activities. He defined the competence as a rational combination of knowledge and abilities that employees of a given enterprise possess over the required time period. The proposed by D. McClelland models of corporate competencies define the competence as a characteristic, that is necessary for successful activity. Some researchers understand the competence as a rational combination of knowledge, skills, and abilities that employees should have in a certain period of their activity.

Considering the Ukrainian scientists’ approaches to defining the concept of “competence” [1, 2], it was determined that they interpret this concept differently. The most widespread definition of competence is “a set of knowledge and skills necessary for effective professional activity: the ability to analyze, anticipate the consequences of professional activity, and information use” [3]. S. Bondar gives the following definition of competence: “Competence is the ability to solve problems, which is ensured not only by the possession of ready-made information, but also by the intensive participation of the mind, experience, and creative abilities,” further he notes that “... competence is the ability of an individual to act. However, no person will act unless he is personally interested in it. The nature of competence is that it can only

manifest itself in organic unity with a person’s values, that is, a deep personal interest in this type of activity... So, values are the basis of any competencies” [4].

Thus, the level of personnel competence in terms of their functional purpose is one of the complex factors in improving the management system of an enterprise. When conducting an analysis of the definitions of “competence” by foreign and Ukrainian scientists, we conclude that personnel competence is a very dynamic and developing category. It can be increased significantly through constant training, self-education and motivation especially. Therefore, “competence” is a rational combination of abilities, personal qualities and motivation of enterprise personnel, considered in a time interval. In our opinion, competence is the complex indicator of human factors that must be taken into account when developing measures to improve the efficiency of robots in enterprises.

Establishing a connection between the personal qualities (factors) of an employee (X_i) and the level of competence (K_t) of personnel implies the need to quantify the significance of such connections and their selection as a result of the decision. This assessment of a quantitative measure of relationship requires a large number of initial information and a variety of factors. Naturally, not all factors influence the level of competence equally.

$$K_t = f(X_i) \quad (1)$$

Let's create a model that includes the following (selected as a result of expert analysis) most important groups of factors: where C_i - abilities; L_i – personal properties; M_i – motivation.

Substituting groups of factors that influence the level of personnel competence into the mathematical model (1), we obtain:

$$Kt = f(Ci; Li; Mi) \quad (2)$$

As an expanded form, the model can be written as follows:

$$Kt = b_0 + \sum b_C Ci + \sum b_L Li + \sum b_M Mi \quad (3)$$

where b_0, b_C, b_L, b_M – groups of constant coefficients; Ci, Li, Mi – groups of indicators that affect the level of competence.

The quantitative influence of the above groups of factors on the formation of competence must be considered with the correlation and regression analysis using. Correlation analysis allows us to establish the presence or absence of a connection between the studied level of competence and factors and, on this basis, to determine the personnel competence level extent changes which are under the influence of these factors [5].

Competence, as the most important characteristic of an employee, performs two main functions: social and economic. The social function stimulates the emergence of new types of activities, production and industries. It becomes the driving force for existing technologies updating, which is a key factor in the competitiveness and well-being of the population as well as serves as a necessary resource for progress in all areas of knowledge. The social function improves the quality and standard of living and reduces the exploitation of workers. The economic function is the most important factor in the economic development of organizations, their competitiveness, and a necessary attribute for the development of new types of products (services).

Another approach is to identify a set of competencies that can provide the organization with a sustainable advantage over competitors, increase sales, expand the customer base, reduce costs and increase profits in the long term. The main condition for the implementation of this approach is the need to develop a multi-purpose tool for working with personnel, focused on the implementation of the business strategy.

To achieve high quality competency development processes, the following principles must be observed:

- identifying the processes of developing competence and involving the learning process in them;
- ensuring a high probability of obtaining competence by creating favorable conditions for the implementation of constant effective control;
- ensuring a high level of professionalism of persons participating in the process of competence developing.

Using a management system for the development of component competencies makes it possible to formulate specific advantages. Thus, within the functioning of such a system at an enterprise, it becomes possible to plan timely and efficiently the professional and business qualities of employees in managerial positions, taking into account their personal interests and wishes. As a result, we get motivated and loyal employees who connect their professional activities with a specific enterprise, reducing the level of injuries and occupational diseases, as well as increasing labor productivity and reducing staff turnover.

Keywords: management; development; competence.

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THE RELATIONSHIP OF PERSONNEL RELIABILITY AND PERSONNEL SECURITY OF ENTERPRISES UNDER THE CONDITIONS OF THE STATE OF MARTIAL

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Abstract. In the conditions of the modern economic environment, where financial and economic systems are under great pressure, and personnel potential is an integral part of the success of any enterprise, combining the technology of ensuring the reliability of personnel in the system of financial and economic security becomes a critically important task, which allows not only to effectively protect the enterprise from risks, but also to create stable conditions for its stable functioning.

When considering the formation of technology for ensuring personnel reliability in the context of financial and economic security, it is important to take into account modern trends in human capital management and strategies for improving the professional competence of personnel. The application of advanced methods of selection, development and retention of qualified personnel is a key element in ensuring the reliability of the enterprise.

Taking into account the dynamics of the financial sector and economic activity, the formation of technology for ensuring personnel reliability includes aspects of personnel security, such as protecting employees from economic difficulties, developing social support mechanisms, and creating a favorable corporate environment.

It is necessary to take into account that personnel security and ensuring the reliability of personnel become especially relevant in the conditions of martial law in the country, because it is the consideration of security aspects that becomes an integral part of the overall strategy of protecting the enterprise and its personnel from possible threats. Martial law

leads to changes in personnel management strategy, adaptation to new conditions and implementation of effective measures to preserve the stability and functioning of the enterprise in conditions of instability.

Today, it is recognized that the development and successful functioning of the enterprise is determined, to a large extent, by the competence and efficiency of its personnel, it is the employees who play a key role in ensuring the competitiveness and sustainable growth rate of any business. Ensuring personnel security becomes the main prerequisite for the productive activity of personnel and the effective functioning of the company's financial and economic security system.

In the conditions of martial law in the country, even less attention is paid to the problems of personnel security, although this aspect is now of critical importance for the life support of the enterprise. In this context, it becomes extremely important to ensure the reliability of the personnel, because the ability of the enterprise to withstand the pressure of external factors and to continue its activities in the conditions of unpredictable circumstances is based on the professional stability and discipline of the employees.

Economic security occupies a special place in the security system, in practice, the economic security of an enterprise is determined by its ability to adapt to changes in the external environment, maintain and develop its activities in conditions of economic instability, which includes effective financial planning, rational management of resources, development of innovative strategies, as well as setting up a personnel management system

to ensure high productivity and staff motivation.

In the conditions of martial law, the economic security of the enterprise acquires even greater importance, because the preservation of financial stability, functionality and safety of personnel becomes a necessity to overcome economic and social challenges.

The economic security of the enterprise includes a number of components, such as financial, technical-technological, political-legal, informational, environmental, force, as well as personnel security, which some researchers call the "personnel and intellectual" component of the economic security of the enterprise.

The financial security of an enterprise is determined by its ability to effectively manage financial resources and meet the challenges of the external environment, while ensuring the stability and sustainability of the enterprise's financial system, and includes effective planning and control of financial operations, risk management, ensuring liquidity and the ability to solve financial difficulties. The key goal of financial security is to ensure stability and long-term development of the enterprise, as well as to minimize financial risks.

The system of financial and economic security of the enterprise is a complex of interrelated strategies, measures and tools aimed at ensuring the stability, efficiency and viability of the enterprise in the conditions of a changing economic environment, and covers various aspects of financial and economic activity to ensure optimal use of resources and avoidance of possible risks. The main elements of the company's financial and economic security system include: providing the company with the necessary financial resources to carry out its activities and overcome economic difficulties; identification, analysis and management of various risks that may arise as a result of external or internal factors; optimization of the structure of finances, control over liquidity and improvement of financial processes; development of strategic plans and budgets to achieve financial goals and objectives;

systematic monitoring of financial transactions, as well as conducting internal and external audits to ensure the reliability of information; determination of long-term goals and strategies to ensure the sustainable development of the enterprise.

Personnel security in the system of financial and economic security of the enterprise plays an important role in ensuring the stability and success of its operation, because it covers various aspects of personnel management, which are aimed at ensuring the efficiency and reliability of the work of a team of employees.

Scientists who study aspects of the financial and economic security system substantiate the importance of personnel security, considering it to be key among other components of this system at enterprises [1, 2, 3, 4]. Given the modern role of the human factor in the global economy, special attention is paid to personnel security in the context of the information economy, the new economy or the knowledge economy, which emphasize the significant contribution of human and intellectual potential compared to material aspects, and emphasize the uniqueness of the consideration of personnel security.

We propose to understand the personnel security of the enterprise as a set of measures and strategies aimed at ensuring the reliability and stability of personnel management to achieve efficiency and safety in the economic sphere, which includes legal and informational support for the management of labor relations, the elimination of risks associated with intellectual potential and labor relations, provision of personnel resources, formation of an effective personnel management system and communication policy. Personnel security is aimed at achieving the economic security of the enterprise by preventing a negative impact on the efficiency and effectiveness of economic activity, ensuring the protection of the interests of the enterprise from internal and external threats related to personnel.

The interaction between the concepts of "personnel security" under the implementation of effective security policies and ensuring a high standard of professional training can reduce the risks associated with personnel

activities, thereby increasing the overall level of reliability.

Personnel reliability is defined as the ability of the workforce to effectively and stably perform their duties, ensuring the continuity and high quality of the operation of the enterprise's business processes, and includes not only the professional skills and competence of employees, but also their dedication, internal motivation, adaptability to changes, as well as the ability to effectively cooperate in a team. The reliability of personnel is determined by their ability to cope with internal and external challenges that may arise in the process of performing work tasks.

The interrelationship of personnel reliability and personnel security in the system of financial and economic security of enterprises is defined as a key factor affecting the stability and success of the enterprise's functioning in the modern conditions of the business environment.

Reliability of personnel, in the context of their ability to effectively perform tasks

assigned to them and manage internal and external challenges, becomes an important element of ensuring personnel security. Personnel security, in turn, forms the basis for the effective functioning of the financial and economic system of the enterprise, as it includes not only personnel management, but also takes into account all aspects related to personnel resources, social relations and intellectual potential of the enterprise.

Therefore, an effective personnel management system, focused on the development and maintenance of employee reliability, contributes to the reduction of risks associated with the costs of training new personnel and failures in the performance of tasks. At the same time, personnel security is an important element that forms the stability of the financial and economic system, taking into account the positive impact of qualified and motivated employees on the performance of the enterprise.

Keywords: personnel reliability; personnel security; enterprise; management.

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PROSPECTS FOR THE DEVELOPMENT OF THE DIGITAL ECONOMY IN UKRAINE

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Abstract.

The transition to the widespread use of digital technologies is the main condition for sustainable economic growth and competitiveness of the Ukrainian economy. Digital transformation is becoming the basis of an effective foreign economic policy. The aim of this study is to assess the current state and prospects for the development of the digital economy in Ukraine.

The object of the study is social relations in the field of digital transformation of the Ukrainian economy.

The methodological basis of this study includes the methods of analysis and synthesis, induction and deduction, abstraction, terminology analysis, techniques of legal interpretation, as well as other general and special scientific methods.

The scenario of rapid and comprehensive digitalization of the Ukrainian economy,

envisaged by the Concept for the development of the digital economy and society of Ukraine for 2018-2020, turned out to be unrealistic.

Despite some progress, legislative activity does not correspond to the scale of goals and objectives, as well as the complexity and dynamics of relations in the field of the digital economy. In this context, updating the Priority areas and tasks (projects) of digital transformation for the period up to 2023 can have a positive effect on the growth of the digital economy. In addition, the conclusion of digital trade agreements with other countries, in particular the Digital Trade Agreement with the United Kingdom of Great Britain and Northern Ireland, opens up great opportunities in the field of digital transformation of the Ukrainian economy.

Keywords: digital economy; digital trade agreements; economic growth.

THE ROLE OF SOCIAL-PSYCHOLOGICAL MANAGEMENT METHODS IN THE TOURISM INDUSTRY

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Abstract. The laws of sociology and psychology are the basis of socio-psychological methods, and they, as you know, play a fundamentally important role in the service sector, to which the tourism industry belongs, in particular in HR management. Socio-psychological methods refer to the tools of managerial influence on personnel and involve psychological influence on company employees, moral stimulation, development of initiative and responsibility, creation of a normal psychological climate in the team, etc. These methods can be directed both to all employees together and to individuals. Since such management is ensured through the interaction of people, that is why the head of a tourist enterprise in the process of his management activity needs to take into account the laws of the dynamics of psychological processes, interpersonal relations and group behavior; and this will make it possible to effectively influence employees, namely their work capacity, motivation and, ultimately, the successful operation of the enterprise.

Social methods are aimed at groups of employees in the process of their production activities and provide an opportunity to assess the place and importance of employees in the team, to understand who is considered an informal leader and to ensure his support, to use the motivation of staff in order to achieve goals, as well as to adjust within the tourism enterprise and outside it (intermediaries, competitors, consumers) of communication.

As for psychological management methods, when using them, it is possible to direct the potential of employees to solve exactly those tasks facing the enterprise. Psychological methods play a particularly important role in

the process of working with personnel, as they are aimed at a specific personality and, accordingly, are individual.

Psychological methods used in tourism enterprises are focused on:

- team formation, taking into account the psychological compatibility of employees;
- identification of informal leaders and their support;
- ensuring personal motivation of the company's employees, taking into account its philosophy;
- minimization of interpersonal conflicts at the enterprise;
- development of models of professional growth and promotion of company employees;
- ensuring the organization of corporate culture;
- encouraging employees to be independent and proactive [1].

The specified methods of psychological influence are important and powerful components of psychological management methods to achieve the goal of coordinating the actions of the company's employees in the process of their joint production activity [2].

The specificity of the application of socio-psychological methods of personnel management boils down to the fact that using this approach, the following simultaneous directions of action are distinguished:

- creation of the most comfortable working conditions for all employees of the enterprise;
- formation of team cohesion thanks to the organization of corporate events, informing about strategic plans and successes of the team as a whole and each employee separately;
- motivation for effective and efficient activity through conveying the mission and

goals of the enterprise, as well as measures to increase staff loyalty.

Socio-psychological management methods have both their advantages and disadvantages.

As for the advantages, the following can be noted as the most significant:

- enable the most efficient management of motivation;
- do not require additional material costs to reward employees;
- allow you to establish communication in the team, create favorable conditions for work and activity, as well as reveal the internal potential of all employees.

Disadvantages of socio-psychological management methods include:

- the risk of chaos at the enterprise;
- difficulties with recruitment are possible;
- not every employee can show independence and initiative, as well as take responsibility for the result.

That is, socio-psychological methods of management refer to a rather complex and

delicate tool of influence on a group of employees and a person's personality. That is why this art of managing people will be effective only if it is used correctly, taking into account all the features and specifics.

Thus, an extremely important role in personnel management in today's highly competitive environment, in which the enterprises of the tourism industry operate, is assigned precisely to socio-psychological management methods. This need is justified by the fact that since management represents the coordination of people's activities in the process of production activity, and therefore, in order to achieve the necessary result associated with the influence on the collective, it is necessary to understand the moral and psychological characteristics of the company's employees, to be aware of the socio-psychological characteristics of individual individuals and groups, but in addition to exercise managerial influence. And all this can be achieved thanks to the use of social and psychological methods of influence.

Keywords: psychology; socio-psychological methods; tourism enterprises.

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THE SYSTEM OF STATE MANAGEMENT OF ECONOMIC SECURITY IN THE TRANSFORMATION OF BUSINESS IN MODERN REQUIREMENTS

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Abstract. The problem of ensuring the economic security of the state is characterized by the highest level of priority and complexity of the category, a large number of functional elements and factors that determine it. In this regard, the substantiation of the theoretical foundations of the concept of "economic security of entrepreneurship" requires coordination with the system of economic security of the State, its structural components, as well as determination of the place of economic security of entrepreneurial activity in this system, and hierarchical decomposition of the levels of management of the national economy security.

The main essence of ensuring economic security for small and medium-sized enterprises is to ensure comprehensive security of all enterprise resources (labor, material and technical, information, financial, production technology) by applying special security methods and tools to avoid and neutralize threats, rational use of all resources and increase the overall level of competitiveness of the security entity. Today, our country is faced with the problem of economic security, which is, first of all, the ability to respond to external and internal factors, as well as to maintain the main indicators of the economy at a level sufficient for the functioning and development of the economic situation in the country [1].

The study of scientific works in the field of economic security makes it possible to consider the economic security of small and medium-sized enterprises in three main directions. According to the first one, they are determined on the basis of one single aspect of the activities of small business entities. The second direction is that the economic security of an enterprise is interpreted as a state of a small structure that ensures its ability to withstand adverse external influences. In the third direction, economic security is seen as ensuring the most efficient use of enterprise

resources to prevent threats, identify weaknesses and opportunities for stable operation.

To ensure economic security, an enterprise must use the entirety of available resources - business factors used by the owners and managers of the enterprise to achieve its goals. The formation of a business economic security system involves the most efficient use of the enterprise's resource potential, the creation of adequate organizational structures, the development of appropriate mechanisms and means of response that would ensure the stable functioning of companies at the present stage and sustainable development in the future [2].

At the same time, the system of economic security of business integrates all its subsystems and elements, on the coherence and effectiveness of which its overall effectiveness depends.

Building a business economic security system should be carried out according to certain rules, i.e. principles. Determination of the principles of economic security allows to establish regularities between the elements and to identify new ones that are peculiar only to the system of economic security of an enterprise. The study of the principles and main tasks of economic security of an enterprise is the basis for the formation and maintenance of an enterprise's economic security system, which is able to counteract existing threats and ensure stable operation and development of an enterprise.

Therefore, it is worth highlighting the main tasks of ensuring economic security of business

- ensuring economic growth
- formation of an effective economic structure;
- reducing unemployment;
- optimization of public debt;
- reduction of the budget deficit;
- stability of the national currency;

- maintaining inflation within generally accepted norms;
- improving the quality of life of the population [3].

The subjects of the economic security system may differ for different companies, as they are determined not only by the peculiarities and characteristics of a particular enterprise, but also by the specific conditions of the external environment surrounding it.

It is worth noting that the current business environment in Ukraine is significantly complicated by a number of destabilizing factors: the political situation, the economic situation, reform processes to meet the requirements of the EU Association Agreement, the unsatisfactory state of the banking system and its restructuring, the lack of funds from debtors and the inability to find sources of financing, low foreign investment, etc. All these processes have a negative impact on the economic security of the state and business. Given the role of small and medium-sized enterprises and the level of their influence on the socio-economic situation in the country, the economic security of small and medium-sized enterprises, its constant monitoring and the construction of an effective system of its management are of particular importance.

Thus, an important place in the management of economic security of business is occupied by the relevant tools, which include: methods, levers and management resources. The tools for enhancing the economic security of an enterprise are: rules, regulations, standards, instructions, orders, orders, bonuses, sanctions, requirements. The tools of the enterprise economic security system can be understood as a set of organizational, economic and legal measures to prevent economic threats, means and methods of influence on the process of development and implementation of management decisions aimed at ensuring the enterprise economic security system.

In general, the economic security of small and medium-sized enterprises can be characterized as a complex concept that relates to all areas of an enterprise's activity, characterizes the conditions of its functioning, and can be achieved through the management of all elements of the system. Such a system can ensure its own functioning and perform its functions in dynamic market conditions. The functioning of the business economic security system ensures the reproduction of the effect, which is reduced to the ability of the system to ensure the economic security of the business at a sufficient level.

Keywords: public administration; economic security; transformation; business; globalization.

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ECONOMIC SECURITY OF THE STATE: INVESTMENT MANAGEMENT TAKING INTO ACCOUNT THE IMPORTANCE OF THE DEVELOPMENT OF THE RENTAL HOUSING MARKET

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Abstract. In the conditions of a full-scale war between Russia and Ukraine, it is important not only to ensure survival, but also to restore the economy, ensure the existence of the state as a nation within the territories recognized by the world community, and ensure its prosperity in the foreseeable future. In this context, the issue of attracting investments, in particular foreign ones, for the development of the rental housing market, taking into account the development and implementation of measures adequate to modern conditions to improve the mechanism of providing the population with housing under the terms of financial leasing in the context of the recovery of the Ukrainian economy, is a cornerstone of the economic growth strategy and a powerful lever for the formation of a national economy in accordance with the Sustainable Development Strategy of Ukraine until 2030, the National Economic Strategy 2030, etc.

Rental housing will contribute to the solution of housing issues of victims of Russian aggression, this is an incentive for the creation of a full-fledged rental housing market, in particular municipal housing. In particular, following the example of housing provision in post-war Germany, the issue of providing housing to the population was solved by providing a significant amount of municipal and state housing for rent. However, in Ukraine, there is no full readiness to create municipal housing to solve this acute social issue. In Ukraine, local budgets are filled with personal income tax (PIT), land and real estate tax. For example, in Berlin, more than 50% of

the budget comes from the rent of apartments and the tax on it. Considering the issues of the research, municipal housing can become a strategic tool for the development of the city, and therefore, the regions and the state as a whole [1]. In this context, it should be noted that the full-fledged development of the rental housing market is possible in the event of the development and implementation of measures to improve the mechanism of providing the population with housing under the terms of financial leasing, which requires intensifying efforts at all levels of management, in particular, to increase the volume of attracting foreign direct investment with a clearly defined target an appointment that will contribute, among other things, to increasing the level of economic security of the state.

Under the current conditions, when the initial shifts have already occurred, it is necessary to use all the chances as fully as possible to accelerate the reformation of the national industry and economy in general. The effectiveness of the further development of the export potential of the machine-building industry of Ukraine depends on its competitiveness, determined by the general industrial and innovation policy. And an important tool for achieving success in this matter is the national system of technological regulation, an important component of which is the state systems of standardization, metrology, licensing and certification of products, as well as quality control systems and compliance with mandatory standards [2-3].

In order to increase the effectiveness of investment policy implementation, the

developed countries of the world use various investment development strategies, the most common of which are the following [4, p. 324-327]:

1. Active intervention (common in Japan). The state directly participates in the implementation of investment programs through the state sector of the economy, and indirectly through institutions and promotes active financial support, provides significant benefits to both entrepreneurial structures and higher education institutions that independently perform R&D.

2. Decentralized regulation (received the greatest distribution in the USA and Great Britain). The state participates more indirectly in the investment development of organizations and business entities, uses tax and other incentives and creates favorable legal, investment and technical and economic conditions for this activity.

3. Mixed strategy (spread in France, Sweden), in those countries with a powerful public sector, in relation to which the state conducts an active investment policy, direct and indirect regulation. For the private sector, the strategy of decentralized regulation is mainly used.

In Ukraine, individual features of each strategy are observed, but they are not used in their pure form. The state manages investment activities through the implementation of investment policy, which, in turn, is based on legislative, regulatory acts and measures that contribute to the creation of a positive investment climate in the country, which is formed under the influence of a number of factors, the main of which are: the expected rate of inflation; interest rate on the market; risks associated with legislative, regulatory and tax norms [4, p. 326].

This state of affairs in the investment sphere indicates the expediency of developing and using measures at the expense of leveling or at least reducing the influence of threats to the economic security of the state. This can be achieved, in particular, by stimulating the

commercial implementation of scientific and technical developments using the experience of the developed countries of the world as a result of the consolidation of the preserved elements of the innovative infrastructure and the activation of the state's participation in this area in order to implement an effective public-private partnership, the unification of all regional resources (state and regional budgets, banks and enterprises) in order to increase the level of economic security of the state based on innovative principles [5-6].

Currently, Ukraine is on the sidelines of the processes of integration and internationalization of the world economy, which inhibits its development as a subject of the economic mechanism of the world. In order to accelerate the entry of the state into the world community not as a raw material supplement and the market of third-rate goods, but as a full-fledged participant who must be reckoned with both in the political and economic vicissitudes of modern life, it is considered appropriate to review the theoretical foundations and practice of the functioning of the economy of Ukraine [6-7].

This will become especially relevant in the post-war period, because for the reconstruction of the economy in general and all its sectors in particular, including in the context of the development of the rental housing market under the terms of financial leasing, it is considered appropriate to create conditions at all levels of management in order to increase the volume of foreign direct investments, which will contribute increasing the level of economic security of the state and competitiveness [8-12], improving the investment climate in the country and ensuring the upward trend of economic growth of Ukraine.

In order to restore the economy of Ukraine in the post-war period and thus ensure its prosperity in the foreseeable future, the development of the rental housing market is important, along with other factors.

Keywords: economic security; state economic security; investments; investment management; rental housing market.

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IMPACT OF CORPORATE CULTURE ON SUSTAINABLE DEVELOPMENT OF ENTERPRISES

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Abstract. Until recently, the identity of a company did not interest theorists, as "(...) many believed that for the proper functioning and understanding of a company's operations, it is sufficient to know its strategy, which is part of planning, and its structure, which is part of organization. However, many theorists acknowledge that much more happens within companies than just the development of new products and services and the adherence to hierarchical structures and management mechanisms" (J. Róg, 2007). One of the important aspects is the creation of the company's identity. However, recently the issue of identity in relation to companies has become a subject of interest in many fields of science, such as management and organization, economics, sociology, and philosophy. Each of these areas analyzes the identity of a company from a unique perspective, while also utilizing achievements from others, creating an interdisciplinary field of research. The more identity is analyzed, the more intriguing it becomes, especially when considering it in the context of a culture of high tolerance for uncertainty, which we are dealing with today."

A culture of high tolerance for uncertainty is a term from the fields of cultural studies and management, describing how society, a group of people, or companies respond to ambiguity and risk in everyday life. It is one of the cultural dimensions developed by Geert Hofstede, a Dutch social psychologist.

Some characteristics that define this type of culture include a lack of information and its rapid transformation. Additionally, the following are considered traits of this analyzed culture:

The following features characterize a culture of high tolerance for uncertainty:

1. *Low need for structure:* In this culture, people are more open to new and unfamiliar situations. They don't require strict structures or detailed action plans. They prefer to explore and adapt to changing circumstances.

2. *Risk Acceptance:* Societies with high tolerance for uncertainty are more willing to take risks for potential benefits. People in such cultures often take innovative actions and try new solutions.

3. *Increased Flexibility:* Individuals connected to a culture of high tolerance for uncertainty are more adaptable to change and unpredictability. They quickly adjust to new situations and are less troubled by unforeseen events.

4. *Openness to Diversity:* People in a culture of high tolerance for uncertainty are more open to differences in culture, perspectives, and values. They embrace diversity and are less inclined to judge others based on social norms and rules.

Enterprises in a culture of high tolerance for uncertainty typically operate in ways characterized by specific attributes and approaches. Below are several aspects that can influence how companies operate in such a culture:

1. *Innovation and Exploration:* In a culture of high tolerance for uncertainty, companies are more open to exploring new ideas and taking risks. They may focus on innovation and seek new ways to solve problems. High tolerance for uncertainty means that employees and management are more willing to take risks associated with introducing new products, services, or processes.

2. *Adaptation to Change:* Enterprises in a culture of high tolerance for uncertainty are generally more adaptable to changes in the business environment. Instead of relying on fixed, predefined plans, they may be prepared to quickly respond to shifts in the market or technological conditions.

3. *Openness to Diversity and Perspectives:* In this culture, companies typically value diverse perspectives and approaches. This can foster creativity and creative thinking within teams. Companies may actively seek employees with various experiences and skills, which can lead to better decision-making.

4. *Collaboration and Open Communication:* In a culture of high tolerance for uncertainty, both internal and external communication can be more open. Companies can rely on collaboration and information exchange between different levels of hierarchy and departments within the organization. This helps in recognizing changes faster and responding to them, as well as utilizing knowledge within the company more effectively.

5. *Risk Management:* While a culture of high tolerance for uncertainty may encourage taking risky decisions, companies in such a culture can also be knowledgeable about risks and approaches to managing them. They may

use risk analysis and scenario planning methods to minimize potential negative consequences of actions.

6. *Long-Term Planning:* While companies with high tolerance for uncertainty may be more flexible, they can also engage in long-term planning, allowing them to better prepare for various future scenarios. In summary of the observations mentioned above, it can be concluded that operating enterprises in a culture of high tolerance for uncertainty entails: orientation toward change within the company; acceptance of one's actions in conditions of information scarcity; a multi-variant decision-making model akin to a game (Por, 2000).

Furthermore, this type of culture brings along in the modern global business environment an abundance of advertisements and information that, like a river, "flows" into society through mass media, especially social networks. On one hand, it introduces new norms, values, styles, and rules of life, while on the other hand, it temporarily "dissolves" clarity and complicates the identification of companies.

Therefore, a company's creation of identity must be one of the most crucial aspects of its activities, as it encompasses the essence of its values, goals, culture, and way of functioning.

Keywords: corporate culture; sustainable development; enterprises.

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FEATURES OF SYNTHETIC AND ANALYTICAL COST ACCOUNTING IN KIROVOHRAD DISTRICT CONSUMER SOCIETY

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Abstract. In recent years, many domestic scholars have been studying the features of synthetic and analytical accounting of enterprise costs. A significant contribution to solving this problem was made by such scientists-economists as M. T. Bilukha, F. F. Butynets, Y. A. Veriga, S. F. Holov, O. M. Gubachova, O. V. Karpenko, P. O. Kutsyk, E. V. Mnykh, N. M. Tkachenko, V. V. Sopko, and others.

While agreeing with the significance of the scientific developments of these scholars, we nevertheless emphasize that the issues of the current state of accounting financial accounting of enterprise costs require systematic updating of scientific achievements and are of particular importance and relevance.

It is impossible to interpret the features of cost accounting for enterprise expenses without disclosing the essence of the concept of "costs". The main criterion for its definition is the legislative and regulatory support of accounting, namely, the National Accounting Regulations (Standards) (NAR(S)).

According to NAR(S) 1 "General Requirements for Financial Reporting": "Costs are a decrease in economic benefits in the form of a decrease in assets or an increase in liabilities, which leads to a decrease in equity (except for a decrease in equity due to its withdrawal or distribution by owners)". A similar interpretation of costs is specified in NAR(S) 16 "Costs" with the clarification that they must be reliably and correctly estimated.

The initial stage of cost accounting is the preparation of primary accounting documents that serve as the basis for further recording of costs and their correct accounting. In Kirovohrad DCS these include:

- for depreciation – "Calculation of depreciation of fixed assets";
- for low-value and rapidly wearing items –

"Act on write-off of low-value and rapidly wearing items";

- for inventories – "Contract", "Invoice", "Tax invoice";

- for cash – "Cash voucher", bank statement;

- for business trip costs – "Report on the use of funds issued for a business trip or under a report";

- for salaries and wages – "Time sheet" and "Payroll" based on it.

The monthly write-off of costs is formalized by a calculation (certificate) prepared by the company's accountant.

The data from the analytical accounting registers by cost items are transferred to the order journals in Kirovohrad DCS, from where, at the end of the month, the summary information is transferred to the general ledger, where the debit and credit turnover of each expense account is calculated.

According to the above-mentioned regulatory documents and the Chart of accounts for accounting of assets, capital, liabilities and business transactions of enterprises and organizations, Kirovohrad District Consumer Society (DCS) uses the 9th class of accounts "Operating costs" to account for costs. In accordance with NAR(S) 16, costs related to operating activities that are not included in the cost of goods sold (goods, works, services) are divided into administrative costs, sales costs, and other operating costs.

Administrative costs accounted for in account 92 include general business costs related to the management and maintenance of the enterprise. This account shall be debited with the amounts of recognized administrative costs in correspondence with credits to the following main accounts: 13 "Depreciation (amortization) of non-current assets"; 20

“Production inventories”; 28 “Goods”; 30 “Cash”; 31 “Bank accounts”; 33 “Other funds”; 37 “Settlements with other debtors”; 39 “Deferred costs”; 63 “Settlements with suppliers and contractors”; 64 “Settlements for taxes and payments”; 65 “Settlements for insurance”; 66 “Settlements for employee benefits”; 68 “Settlements for other transactions”.

Account 93 “Selling costs” is used to account for costs associated with the marketing (realization, sale) of products, goods, works and services. This account is debited with amounts from the credits of accounts similar to account 92.

Account 94 “Other operating costs” accounts for the costs of operating activities of the enterprise, except for the costs already reflected in accounts 90 “Cost of sales”, 91 “General production costs”, 92 “Administrative costs” and 93 “Selling costs”. The debit of account 94 indicates the correspondence on the credits of the accounts: 10 “Fixed assets”, 11 “Other non-current tangible assets”, 12 “Intangible assets” and similar expense accounts.

Accounts 92, 93 and 94 are credited with a debit to account 79 “Financial results”, meaning that the accrued costs are written off against financial results at the end of the month.

Account 95 “Financial costs” is intended to record interest costs and other costs of the company related to borrowings. On the debit side, account 95 corresponds to the credits of accounts like 92, 93, and 94. And on the credit

side, account 95 corresponds to debit account 79 “Financial results”.

The Kirovohrad DCS uses an automated accounting form. Its main tasks are to ensure: accounting of costs for individual items and for the enterprise as a whole; reflection of costs for the relevant reporting periods; systematization of data for their reflection in synthetic accounting registers, declarations and financial statements, namely in the Statement of financial results (Statement of comprehensive income).

Analytical accounting maintained at the enterprise is of great controlling importance for the correct accounting, operational management of its work and control over economic activities.

To ensure the profitable operation of Kirovohrad DCS, it is advisable for the manager to introduce an internal audit service into the company's structure, the purpose of which is to control the economic use of material, financial and labor resources, the correctness of accounting and financial reporting, primarily in relation to costs.

Of course, the availability of this service will not solve all the problems of the enterprise, but it will undoubtedly minimize miscalculations and errors in keeping records of the enterprise's costs.

To effectively improve cost management, it is necessary to search for and identify cost saving reserves, standardize them, plan and analyze them by individual types, and help reduce costs to improve the efficiency of the company's financial and economic activities.

Keywords: cost accounting; enterprise; cost; accounting; controlling.

CURRENT TRENDS OF CYBER SECURITY POLICY

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Abstract. The formation of the information society not only makes it possible to build a more efficient and successful society, but also gives new impulses to traditional threats to the security of the state and creates fundamentally new difficulties for the national security system.

In such conditions, the search for new opportunities to ensure the security of the state becomes especially important in view of the formation of a new field of confrontation – cyberspace. To date, cyberspace, due to a certain novelty, is still not fully normatively regulated at the international level, therefore, special operations carried out in it by military or intelligence units do not fall under the definition of an «act of war» and can be classified as operations «other than war». In fact, it is about the possibility of ensuring the effect of military intervention without further official sanctions from both the attacked state and the world community. Given the level of penetration of ICT into all critically important spheres of human and state life, such an opportunity is provided by confrontation in cyberspace and the conduct of cyberwars. In addition, this leads to the transformation of the state policy of most leading states in the matter of control over their own information (cyber) space and the strengthening of pronounced restrictive tendencies.

The modern world is experiencing an extraordinary development of technologies, which is accompanied by serious challenges in the field of cyber security. The increase in the number and complexity of cyberattacks, the intervention of states in cyberspace, as well as various threats to critical infrastructure threaten the security of information and the effectiveness of the functioning of modern society.

Cybersecurity issues include: social engineering, state cyberespionage threats, and the need to protect critical facilities. The human factor is becoming the main arena for

cybercriminals.

Cyber security is determined not only by technical aspects, but also by social, economic and political factors. Global cooperation and coordination are becoming important factors for ensuring collective cyber security in the face of ever-increasing threats.

Let's highlight the main problems of cyber security:

1. Cybercrime. The increase in the number and complexity of cyber attacks by individual users, companies and even states.
2. Cyber espionage. Active activity of states and hacker groups in the field of espionage through information technologies.
3. Threat to critical infrastructure. The possibility of attacks on critical infrastructure, such as power plants, transport systems and other facilities.
4. Social engineering. Use of psychological and social methods to gain unauthorized access to information.

In order to solve the above-mentioned problems, it is necessary to develop certain measures. Such measures include:

- modern protection technologies – use of modern technologies, such as artificial intelligence and blockchain, to protect information;
- effective cyber education – provision of education of users and staff on cyber security and risk reduction;
- creation of cyber protection from manufacturers – manufacturers of software and technical devices must actively consider all aspects of cyber security;
- international cooperation – strengthening cooperation between countries for information exchange and joint fight against cyber threats.

In the real world, solving these problems requires a comprehensive approach. The use of advanced technologies, such as artificial intelligence, the development of effective cyber security strategies, international

cooperation and raising the level of awareness of the public and the business environment are important steps in ensuring the sustainability and responsible use of information technologies [1].

The analysis of trends in the policies of the leading states regarding countering threats in cyberspace and changes in the internal information policy of these states, taking into account the strengthening of the cyber security component, made it possible to draw the following conclusions:

1. Most of the countries of the world are actively modernizing their own security sectors in accordance with modern challenges, and especially considering the potential of using the Internet for military purposes. This process takes place with: active reformation of management systems of the relevant security sector (creation of specialized divisions, management structures); regulation of the regulatory field, which should ensure the integrity of state policy in this area; active educational work among the population regarding the dangers of cyber threats; by increasing the number of units employed in the cyber defense system; development of cyber weapons and trial military-intelligence actions in cyberspace; strengthening control over the national information space (access methods, content, etc.).

2. In view of the statements of high-ranking US officials and experts involved in the preparation of the new «NATO Strategic Concept» regarding the need to consider cyber attacks on critical infrastructure as an «act of war» falling under Article 5 of the North Atlantic Treaty, we should expect an intensification of the discussion at the highest level at the international political level (OSCE, NATO governing bodies, UN General Assembly and Security Council, G8 Summits) regarding the possibility of enshrining relevant changes in international legal acts and statutory documents of leading international security organizations that will allow identifying cyber attacks or their combination as acts of war.

3. The trend of increased control by law enforcement agencies over the content of the

national information space, over network traffic, means of access to the World Wide Web, etc. indicates a long-term trend of the formation of classic rights and responsibilities of the citizen and the state existing in the traditional state and the formation of peculiar «digital sovereignties». Considering this trend together with the possibility of reducing the level of anonymity in the World Wide Web (with the introduction of the «Internet Passport» for users), it can be noted that the dominant until recently neoliberal approach to understanding the Internet (the so-called «California Ideology») is undergoing drastic changes, and it is being replaced by «technorealism» with its relation to ICT as «dual purpose technologies» and the key role of the state in the development of the Internet.

4. Despite the declared wishes of the main geopolitical actors to oppose the militarization of cyberspace, it is possible to state an increase in the role of purely military structures in ensuring the security of national critical infrastructure (national cyberspace). Most likely, initiatives within the UN to develop comprehensive approaches to international information security will either be completely unsuccessful or only partially successful (at the level of declarative consent). In such conditions, Ukraine must be ready not only to wage defensive wars, but to actively create its own offensive means of waging war in cyberspace.

5. The domestic realities of the cyber security sphere indicate a number of important problems that prevent the creation of an effective system for countering threats in cyberspace. Such problems primarily include: terminological uncertainty, lack of proper coordination of the activities of the relevant departments, Ukraine's dependence on software and technical products of foreign production, difficulties with staffing of the relevant structural divisions.

Therefore, Cybersecurity is an ongoing process that requires constant improvement of technical and strategic aspects. Given the rapid development of technology, cybersecurity measures must adapt and respond to new challenges and threats. Cybersecurity requires

concerted efforts of technical, educational, political and international aspects to create a sustainable and secure digital environment. The study of the analysis of the logistical component of the system of economic security

of enterprises is relevant, because the crisis in the sectors and sectors of the economy of Ukraine manifested itself in the unstable functioning of a significant number of domestic enterprises.

Keywords: information; society; cyberspace; development; technology; cyberattack; cybersecurity.

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ANALYSIS OF THE LOGISTICS COMPONENT OF THE ECONOMIC SECURITY SYSTEM OF ENTERPRISES

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Abstract. The study of the analysis of the logistical component of the system of economic security of enterprises is relevant, because the crisis in the sectors and sectors of the economy of Ukraine manifested itself in the unstable functioning of a significant number of domestic enterprises.

This has led to significant changes in the consumption and purchase of goods. Suppliers in these conditions can not with high probability forecast demand based on trends from previous periods. This situation complicates the reliable determination of the parameters of the operating system of the subject of logistics activities and its resources. In turn, the instability of the parameters poses a threat to the economic security of both the operating system and the economic security system of the logistics entity as a whole.

There are many threats to economic security in the world today, especially the crisis of the operating system of seasonal products in a crisis. In this case, the variation between projected and actual demand can be significant. A certain duration of the production and commercial cycle does not allow in the traditional approach to the organization of production to respond quickly to changes in demand [1]. In this case, management decisions may be inadequate to the market situation and lead to significant operating system costs associated with excess inventory in cases of low demand, or loss of image associated with a shortage of products in case of growing demand [8].

These negative trends affect the economic security of the operating system and the entity in general. The threat in this case is not only the nature of demand, but also a significant level of fixed costs associated with maintaining the functioning of the supporting infrastructure of the

logistics entity [4]. In addition, the threat is the erosion of the qualification potential of the personnel of the logistics entity in terms of its part-time employment, etc. Therefore, it is necessary to introduce new mechanisms that will ensure the sustainable operation of the operating system and the subject of logistics in general in conditions of uncertainty [9].

The main stages of diagnostics of a logistics facility in the context of economic security:

- 1) Regulatory diagnosis of the location - Analysis of regulations on the possibility of locating a logistics facility on the possibility of locating a logistics facility in a topographically defined area. Assessment of legal barriers and restrictions and analysis of prospects for overcoming them. Assessment of legal protection and the possibility of obtaining permits for the location of the object;

- 2) Assessment of institutional support for the project – Analysis of the degree of support for the project by the authorities and local governments and assessment of the degree of loyalty of the local community or the possibility of obtaining preferences;

- 3) Analysis of historical aspects of the location and surrounding areas - Estimation of the height of the location. Geodetic analysis of soils and the state of their improvement, the presence in the soil of communications, structural elements and other improvements, their characteristics and condition. Study of projects that were planned to be built in these and adjacent areas, as well as archival documentation related to their construction;

- 4) Diagnosis of prospects for the development of the territory and district - Acquaintance with plans of economic and social development of the territory and its

infrastructure. Analysis of plans for capital construction or overhaul of bridges, overpasses, tunnels and other important facilities in the area;

5) Analysis of neighborhood entities and features of their activities - Study of the institutional environment and objects of their activity. Assessment of the degree of influence of government buildings, defense agencies and other neighboring facilities on the functioning of the logistics facility.

6) Diagnosis of harmful environmental factors and sources of their occurrence - Analysis of seismic factors, the possibility of exposure to meteorological hazards, the presence and level of radiation background. Assessment of the toxicological situation, the level of electromagnetic background radiation,

7) fire hazard or the possibility of flooding - Analysis of the harmfulness and danger of neighboring industries, facilities and communications.

8) Marketing analysis of localization - Analysis of the state of the logistics services market and the logistics real estate market. The state of competition in this market. Features and real barriers to entry. Analysis of the possibility of expanding or re-profiling the business, as well as the sale of the object.

9) Local-territorial diagnostics of logistics infrastructure - Availability and characteristics of logistics and transport infrastructure for use. Estimation of capacity of logistics infrastructure and transport systems.

10) Organizational and economic analysis of the place of localization - Estimation of land value, construction cost and other costs associated with the construction and operation of the facility. Assess the feasibility and cost of regional resources through the operation of the facility. Assessment of the possibility and cost of regional operational resources and their compliance with established requirements. Estimation of economic costs from the most probable threats.

11) Functional diagnostics of a logistics facility - Assessment of the possibility of placing the necessary infrastructure and creating conditions for the implementation of

established standards of customer service.

12) Composition, structure and resource needs - Availability of human resources with appropriate skills and qualifications. Availability of energy resources and costs for creating reliable sources of energy supply and sewerage.

13) Consumer groups and potential opportunities and threats to meet their requirements - The structure and features of consumer requirements, the specifics of their requests, the degree of loyalty and commitment of the company, willingness to compromise on the quality and timing of service.

In the researched scientific sources considerable attention is paid to economic security of the state in modern conditions. A number of sources address the issues of economic security in the region [12]. A number of scientific papers are devoted to issues of economic security of economic entities that operate at both national and international levels [3].

The economic security of the enterprise in terms of such a factor as the operating system of the enterprise, is considered in separate works. The authors of the publications consider the operating system as an element of the economic security system of the subject of logistics, and not as a tool for managing it. In these publications, the operating system of the enterprise is considered as a separate element of the system of operation of the enterprise. Despite the fact that it is an economically open system, the impact of external and internal threats to its functioning is not taken into account. It is assumed that such threats are insignificant and have little effect on the reliability and efficiency of the operating system. In some cases, the reliability of the operating system is considered its ability to reproduce results for a long time with constant qualitative and quantitative parameters [6].

It is impossible to ignore the fact that the micro-logistics environment contains a significant number of both real and potential threats to the economic security of logistics

entities. A generalized classification of threats based on the structuring of areas and types of logistics activities in tab. 2 its assets. A threat is a real or possible event, process or phenomenon that can disrupt the development of the economic security of the logistics entity. The systematization of threats includes groups of threats: areas of logistics management, functional types of logistics activities, phase areas of logistics activities, development of logistics operation system and its elements, and threats in the field of logistics activities [7].

Based on the studied literature sources, we note that in the first stage of the study, the operating system is an important factor in the system of economic security of the subject of logistics.

This is due to a number of factors: the company only through the creation of this value system becomes a market player; the operating system determines not only the profile of outputs, but determines the features and structure of inputs, from an economic point of view is an open system; this system is complex and poly-structural and carries a number of technical and technological hazards; this system operates

in a certain space and contradicts the interests of the subjects of the territorial environment, government agencies, etc.

Thus, the operating system is an important factor in the complex system of economic security of the subject of logistics activities of autonomous logistics, and primarily through the integration of threats to both internal and external environments.

Therefore, the second stage explored the possibility of using the logistics mechanism to ensure the sustainable operation of the operating system as an important factor in the economic security of the logistics entity. The third stage of the study was devoted to the development of methods for implementing the logistics mechanism in an enterprise that produces a product of seasonal demand.

The following assumptions are used in the methodology: the time lag for the implementation of the commercial cycle is insignificant; variation in demand during the planning period is virtually absent; prices may change during the planning period and are not necessarily fixed; monthly sales volumes are defined by existing delivery schedules provided for in existing contracts.

Keywords: economic security; threats; logistics entity; logistical component; enterprises.

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E-COMMERCE MARKET DURING THE WAR

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Abstract. The business has undergone significant changes thanks to a combination of computer technology, big data analysis, and machine learning tools. This has helped to better understand the needs of consumers and interact with them in a more efficient way. Companies are increasingly focusing on process automation, analysis, forecasting, and personalization.

In recent years, e-commerce has become a fast-growing sector in Ukraine. With the increasing use of the Internet and the growth of the digital economy, more and more consumers are turning to online shopping.

Despite all the difficulties for the Ukrainian economy and the world at large, 2023 was a year of technological breakthroughs. Especially for retail and e-commerce.

Until February 24, the Ukrainian e-commerce market was growing rapidly. According to Prom.ua, the total volume of the e-commerce market in Ukraine amounted to UAH 151 billion, which is the total amount of sales of goods and services via the Internet, which is 17% more than in 2021. The report also emphasizes that the number of online shoppers in Ukraine decreased by 23% in 2022, and the average order value increased to UAH 1,190 [1].

Currently, the share of e-commerce is 11%, and this figure is growing. The report by Prom.ua also emphasizes that the average check for online purchases in 2023 is UAH 1172, which is a 38% increase, but these values vary depending on the platform.

Several factors have contributed to the growth of e-commerce in Ukraine. One of the key factors is the growing internet penetration, which has increased the number of potential online shoppers. The proliferation of mobile devices has also made it easier for consumers to make online purchases, as they can now do so from anywhere and at any time. Another factor that has contributed to the growth of e-

commerce in Ukraine is the change in consumer behavior. Consumers now feel more comfortable shopping online, and they are increasingly using the Internet to research products before making a purchase. The COVID-19 pandemic has also accelerated the growth of e-commerce in Ukraine, as consumers have been forced to shop online due to lockdowns and travel restrictions [5].

According to a study by Promodo, e-commerce in Ukraine suffered heavy losses after the events of February 24, 2022. On the day of the Russian invasion, all online stores lost an average of 82.7% of sessions, and the revenue of Ukrainian online retailers decreased by 92% in the first week. Since mid-March, the trend has changed to a positive one and retailers' revenues have started to grow.

If Ukraine maintains the positive trend of e-commerce market growth, it can reach the level of Sweden, Finland and Canada. Compared to countries where e-commerce is more developed, the share of e-commerce in China is 46%, in the UK - 36%, and in South Korea - 32.3%. [4].

One challenge facing the e-commerce industry in Ukraine is the lack of infrastructure. Logistics and delivery infrastructure in Ukraine is underdeveloped, making it difficult for online retailers to deliver goods quickly and efficiently. The lack of infrastructure is particularly problematic in rural areas, where delivery can take several days or even weeks. Lack of trust in online transactions is another significant issue that hinders the growth of e-commerce in Ukraine. Many Ukrainian consumers are still hesitant to make online purchases due to concerns about fraud and security issues.

Thanks to digital transformation, e-commerce is playing an increasingly important role in the development of retail. The following e-commerce trends are expected in 2023:

- The growth of personalization, thanks to the use of artificial intelligence and machine learning. Retailers will be able to provide individualized and relevant recommendations to customers based on their purchase history and online behavior.

- Mobile optimization, which will be a key factor in the growth of e-commerce as consumers increasingly use mobile devices to make online purchases.

- The growth of social commerce, with social media platforms becoming key players in the e-commerce space.

- Greater focus on sustainability, with e-commerce businesses paying more attention to environmental issues and manufacturing practices.

- Using augmented reality (AR) to provide customers with an immersive and interactive shopping experience [2].

E-commerce in 2023 is poised for further transformation, with new trends and technologies driving innovation and growth. Companies that want to succeed in e-commerce must keep a close eye on trends and adapt their strategies accordingly. Companies that want to remain competitive in the e-commerce environment must keep up with these trends and be ready to adapt to new technologies and strategies. As customer expectations change and new technologies emerge, companies need to remain flexible and nimble to stay competitive.

Keywords: business; e-commerce; technology; transformation.

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CHANGE MANAGEMENT AS AN ASPECT OF THE CORPORATE DEVELOPMENT OF THE ENTERPRISE IN CONDITIONS OF UNCERTAINTY

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Abstract. Change management plays an important role in the context of uncertainty characterized by changing market conditions, technological progress and other factors. Uncertainty is a constant element of today's business environment, defining the unexpected changes and risks that businesses face. Market competition and technological progress create uncertainty that must be effectively managed. Businesses must develop strategies that allow them to adapt to rapidly changing conditions and emerge victorious in an uncertain environment.

Active management of uncertainty involves risk analysis, building flexible business models and using innovation. The importance of anticipating and responding to change is a critical aspect of strategic management. Global crises, economic fluctuations and socio-cultural transformations are factors that increase the degree of uncertainty. Uncertainty management involves not only responding to events, but also actively participating in their formation through making strategic decisions. The variability of the internal and external environment requires enterprises to constantly improve and adapt. Innovation and flexibility become key factors in successfully managing uncertainty. Effective management of uncertainty requires the development of strategies that combine stability and the ability to respond quickly [2, 3].

Change management in conditions of uncertainty is a key aspect of corporate development of modern enterprises. This topic reflects the need for enterprises to adapt to rapidly changing conditions, which is a necessity in the modern business environment.

The main thing in management changes for the enterprise is effective adaptation to new conditions and implemented changes that contribute to the improvement of work processes, ensure market competitiveness and the ability to meet challenges. Applying such

strategies is a way for businesses to effectively process uncertainty in their environment.

Based on the results of the literature analysis [1,2,4], key aspects of change management that can be useful for effective uncertainty management have been identified, namely:

1. Leadership and Staff Involvement: Staff involvement in the change process is a key success factor, as it takes into account the individuality of each employee and ensures their active participation. Engaged personnel not only accept change positively, but also contribute to process improvement.

2. Strategy and Vision: Are important components of change management because they define the purpose, direction and basic principles of the organization's actions. In a context of change, they play a key role in creating an enabling environment for innovation and adaptation.

3. Communication: Systematic and effective communication with all stakeholders to ensure understanding and support. Effective communication not only reveals the essence of change, but also helps ensure support and understanding among staff, which is key to the successful implementation of any organizational change.

4. Assessment and Analysis: Analysis of strengths and weaknesses, identification of opportunities and threats, as well as implementation of systems for evaluating the effectiveness of changes. In this context, evaluation includes the systematic collection and analysis of data on the impact of changes on the organization and its stakeholders. The analysis helps reveal key trends, determine the reasons for success or failure, and formulate recommendations for further steps.

5. Training and Development: Organizations that invest in training programs and staff development provide their employees with the skills and competencies needed to

adapt to new environments and implement change. Training can include both formal training and on-the-job training aimed at developing specific skills and improving work efficiency. Staff development, in turn, is focused on a wide range of aspects, including expanding knowledge, developing leadership qualities, improving interpersonal relationships and promoting innovative thinking. At the same time, it is important to take into account the individual needs of employees and create personalized development programs, promoting the maximum development of the potential of each employee. Training and development become tools that promote a culture of continuous improvement and staff readiness for change, which determines the success of the organization in today's dynamic business environment.

6. Flexibility and Adaptability: In the conditions of rapid technological and socio-cultural dynamics, organizations must have the flexibility to adapt to new challenges and respond quickly to changing conditions. Adaptability becomes a key quality of leadership, which is able to lead its team through periods of turbulence, building new strategies and opening up new opportunities. Flexibility and adaptability are necessary not only at the level of processes and systems, but also at the level of the internal culture of the

organization. Companies that actively build these qualities into their system become open to innovation and more easily achieve sustained success in the face of uncertainty and change. recognize that changes are a necessary element of development, therefore they actively work on adaptation to new conditions.

7. Monitoring and adjustment is an integral part of effective change management, which allows you to adapt strategies and actions to real challenges and achieve planned results. The monitoring and adjustment system involves systematic analysis of the implementation of plans, determination of key indicators and tracking of the dynamics of changes. includes timely adjustments made based on gathered information to solve problems and improve strategy. For effective control, it is necessary to define key indicators of success and detect deviations from the assigned tasks in a timely manner.

Targeted support for change is essential to ensure positive acceptance and effectiveness of change in the organization. The main goal is to create a flexible and innovative enterprise, ready for changes and able to adapt to new market conditions and environment. The implementation of management methods can help enterprises to respond more effectively to changes in the business environment and provide quick and high-quality results in the development of products or services.

Keywords: change management; business environment; development; organization.

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PROJECT MANAGEMENT IN LOCAL COUNCILS: WAYS TO INCREASE THE EFFECTIVENESS OF COMMUNITY MANAGEMENT

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Abstract. Nowadays in the world, where the requirements for the efficiency and productivity of community management are constantly growing, the implementation of new strategies and methods becomes important. Project management in local councils is one of the key tools for achieving this goal. The ability to effectively manage projects has the potential to improve cooperation in local communities and optimize the work of authorities for the benefit of residents.

Simplification of interaction and communication. One of the key aspects that can increase the effectiveness of community management through project management is the improvement of communication links. Clarity in the understanding of tasks, communication between all interested parties and systematic exchange of information contribute to the successful implementation of projects. Local councils can contribute to this goal by creating platforms for open discussion and exchange of ideas, as well as by making information available on ongoing projects.

Implementation of project management standards. Standardization of approaches to project management can significantly increase the effectiveness of local councils. The implementation of normative acts or recommendations on project management will contribute to the unification of the processes of

planning, implementation and control over projects. This will help avoid unnecessary costs, increase transparency and stability in the performance of tasks.

Development of project management skills. An educational program and training courses on project management can become key factors in increasing the effectiveness of local councils. Training staff with the skills to effectively manage projects will enable authorities to understand best practices and implement them to achieve success.

Innovation and adaptation to change. Nowadays world is constantly changing and it is important that local councils are prepared for these changes. Flexibility in the use of new technologies, strategies and methods is an important component of success. Openness to innovation and quick adaptation to new conditions will allow local councils to better respond to new challenges.

Project management in local councils is a key element in achieving success and improving the quality of community life. Its effective implementation requires the cooperation of all stakeholders, a focus on communication, learning and innovation. Only in this way will local councils be able to achieve distinction in community management and ensure development for the benefit of all residents.

Keywords: project management; innovation; efficiency; development.

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THE ROLE OF THE HEAD OF A HEALTH CARE FACILITY IN A COMMUNAL NON-PROFIT ENTERPRISE

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Abstract. In the health care system, each institution plays an important role in providing quality medical services to the population. Communal non-profit enterprises, hereinafter (KNP), which do not have a profit goal, play a special role in this system. The role of the head of such an institution is determined directly by the responsibility for effective management of resources, strategic development and provision of quality medical services. In this article, we will consider the key aspects of the role of the head of a health care facility (HCP) and its influence on the formation of an effective corporate culture in a health care facility, hereinafter referred to as a health care facility.

Formulation of the problem. One of the key problems faced by managers of health care institutions in (KNP) is the formation of an incorrect corporate culture. In some cases, it can have a negative impact on the effectiveness of health care facilities.

Among the problems of the corporate culture of KZOZ, the following can be distinguished:

1) Unclear values and principles. If the values and principles of corporate culture are unclear or not understood by employees, they will not adhere to them in their behavior [3].

2) Discrepancy between declared values and real behavior. If the head of the occupational health and safety center declares certain values, but does not adhere to them, this can lead to employees' distrust of the corporate culture [3].

3) Negative atmosphere in the team. If a negative atmosphere prevails in the staff of a health care facility, it can negatively affect the quality of medical services, employee motivation, and the effectiveness of the institution's activities [3].

Analysis of recent research and publications. The latest research and publications in the field of management of communal non-profit health care institutions, such as the article "The role of the head of a health care institution in a communal non-profit enterprise", authors: O. V. Koval, O. V. Shapovalenko, V. M. Shinkarenko, O. G. Bondarenko. show the importance of strategic planning and management of resources, and also indicate the importance of cooperation with other health care institutions and authorities to optimize financial resources and ensure coordination of medical services [2]. However, there are a number of aspects of this topic that have not been paid enough attention to date. One of these aspects is the influence of the head of health care in (KNP) on the development of corporate culture. Corporate culture is an important factor that determines the effectiveness of any organization.

The purpose of the article is to analyze the role of the head of health care in (KNP), to determine the main tasks and functions, as well as the conditions for effective work. To determine the influence of the head of health and safety in (KNP) on the development of corporate culture.

Presenting main material. The role of the head of health care in (KNP) is very important. His qualifications, experience and management skills depend on the effectiveness of the health care facility, as well as the quality of medical care that patients receive.

The main functions and responsibilities of the head of a healthcare facility include:

Development of strategic goals: The manager defines the mission and strategic goals of the health care institution, based on the needs of the community and the structure of medical care [4]. Organization of the work

process: The manager ensures the effective functioning of the institution, including planning, assignment of tasks, control over the execution of tasks, and ensuring the quality of medical services [4]. Personnel management: The manager hires, trains and motivates medical and administrative staff, ensuring high professional qualifications and commitment to a common goal [4].

Financial management: The manager is responsible for financial planning and budgeting, efficient use of resources and ensuring the financial stability of the institution. Ensuring compliance with standards: The manager is responsible for ensuring that the institution complies with all legislative norms, regulations and standards in the field of health care [4].

Corporate culture defines the values, standards, and ethics of an organization that affect all of its employees. Corporate culture can have a significant impact on the effectiveness of health care. It can contribute to: Ensuring high quality of medical services [3]. A corporate culture that is based on values such as respect for the patient, teamwork and innovation can contribute to the creation of an atmosphere in which employees will be motivated to provide quality healthcare [3]. Effective resource management [3]. A corporate culture that promotes openness and cooperation can help in the effective use of financial, material and human resources [3]. Creating a favorable microclimate in the team [3]. Corporate culture, which is based on the principles of fairness and mutual respect, can contribute to the creation of an atmosphere in which employees will feel comfortable and motivated [3].

Here are some concrete examples of how corporate culture can affect the effectiveness of health care: Corporate culture, which is based on the value of respect for the patient, can contribute to the fact that employees will be more attentive to the needs of patients and provide them with better services [1]. A corporate culture that promotes teamwork can help in effective problem solving and achieving common goals [1]. A corporate culture that encourages innovation can help

develop new treatment methods and improve the quality of medical care [1]. The head of the health center plays an important role in shaping the corporate culture of the institution. He should be an example for his subordinates and contribute to the creation of an atmosphere in which employees will feel comfortable and motivated [1].

Thanks to the right leadership and a developed corporate culture, communal non-profit health care institutions can function successfully, providing the best medical services and meeting the needs of their community.

Conclusions and further development prospects in this direction. Based on the results of the research, the following conclusions can be drawn: The head of a health care facility in a communal non-profit enterprise has significant powers and responsibilities. The manager is responsible for defining the institution's strategy and goals, ensuring its effective operation, as well as creating a positive corporate culture. Corporate culture is an important component of a successful healthcare institution.

To create an effective corporate culture of the KZOZ, the manager needs to: Determine the values and principles on which the corporate culture will be based. These values must be clear and acceptable to all employees. Promote corporate culture among employees. To do this, you can use various measures, such as meetings with employees, holding trainings and seminars. Make efforts to comply with the corporate culture. The manager must demonstrate his commitment to corporate values and principles. Formation of an effective corporate culture is a long and complex process.

Here are some specific measures that the head of the health care center can take to improve the effectiveness of the corporate culture: Create a system of motivating employees that will take into account their individual needs and contribution to the development of the institution. Ensure fair and transparent personnel management. Create conditions for professional development of employees. To encourage employees to

initiative and creativity. Create an atmosphere of trust and mutual respect in the team.

The implementation of these recommendations will help managers of health

care institutions to create a positive corporate culture that will contribute to the effective functioning and development of the institution.

Keywords: health; care system; development; corporate culture.

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HARMONY ACROSS GENERATIONS: CRAFTING AN INTEGRATED CORPORATE CULTURE FRAMEWORK

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Abstract. The evolution of corporate culture from the Silent Generation to Generation Z reflects a dynamic interplay between societal shifts, technological advancements, and changing workplace expectations. The Silent Generation, born between 1928 and 1945, navigated a post-war landscape characterized by hierarchical structures, formality, and a strong sense of loyalty. As the Baby Boomers emerged (1946-1964), a shift toward teamwork, career advancement, and a structured work environment became prominent. Generation X (1965-1980) ushered in an era of adaptability, valuing work-life balance and embracing a more casual work environment.

The advent of Millennials (1981-1996) marked a transformative phase with a tech-savvy, collaborative approach, emphasizing social responsibility and a desire for continuous learning. Generation Z, born from 1997 to 2012, emerged as digital natives, bringing a preference for flexibility, diversity, and a strong commitment to social and environmental causes.

Throughout this evolutionary journey, common threads have woven through each generation's corporate culture. Technological integration became a pervasive force, with an increasing reliance on digital tools shaping the modern workplace. A shared desire for flexibility is it in work hours or remote arrangements, resonated across generations. The emphasis on social responsibility grew stronger, reflecting a collective awareness of global issues.

Collaboration, continuous learning, and a need for feedback and recognition emerged as universal themes. While the specific manifestations of these values varied, they collectively contributed to the shaping of a diverse and dynamic corporate culture.

Understanding this evolution is pivotal for organizations seeking to build a cohesive and inclusive corporate culture that embraces the strengths and preferences of each generation. By acknowledging the nuances of how corporate culture has evolved from the Silent Generation to Generation Z, companies can cultivate environments that bridge generational gaps and foster collaboration across their diverse workforce.

While each generation has unique characteristics, there are some common themes that span across different generations in terms of corporate culture:

- **Tech Integration:** All generations have witnessed and contributed to the integration of technology into the workplace, though the extent varies.

- **Flexibility:** There's a trend toward valuing work flexibility, whether it's achieving a better work-life balance, embracing remote work, or seeking flexible schedules.

- **Social Responsibility:** Many generations express a desire to work for organizations that demonstrate a commitment to social and environmental responsibility.

- **Career Development:** The importance of continuous learning and career development is a shared value, though the specific approaches and preferences may differ.

- **Collaboration:** While the degree may vary, collaboration and teamwork are generally valued across generations, emphasizing the importance of interpersonal relationships in the workplace.

- **Feedback and Recognition:** There's a common thread of appreciating regular feedback and recognition for contributions, although the preferred methods may differ.

To build a corporate culture that bridges generational gaps and meets the shared needs of a diverse workforce, consider implementing

several key solutions. As organizations encompass a broad spectrum of age groups, from the Silent Generation to Generation Z, understanding the unique characteristics, preferences, and expectations of each cohort becomes essential for fostering a harmonious and collaborative workplace environment. This endeavor involves implementing strategies that not only acknowledge generational differences but celebrate the collective strengths and values that transcend age. By cultivating an inclusive atmosphere that recognizes the diverse perspectives and work styles of employees across generations, companies can create a culture that not only respects individuality but also encourages collaboration, innovation, and mutual understanding. This introduction sets the stage for exploring specific initiatives and approaches aimed at unifying the workforce and establishing a corporate culture that resonates with the shared needs and aspirations of employees across different generations.

To construct a corporate culture that effectively bridges generational gaps and caters to the shared needs and expectations of a diverse workforce, organizations should undertake a holistic approach. Begin by fostering an inclusive environment where each generation feels valued and respected. Recognize the strengths that individuals from various age groups bring to the table and create opportunities for cross-generational collaboration.

Communication lies at the heart of a cohesive corporate culture. Implementing diverse communication channels, both digital and traditional, to accommodate the preferences of different generations. Encouraging open dialogue and active listening creates an atmosphere where employees feel comfortable sharing their insights and experiences.

It is needed to establish mentorship programs that facilitate knowledge transfer between generations, encourage experienced employees to mentor younger colleagues, foster a sense of camaraderie and provide avenues for skill development. This implies investing in continuous learning and

professional development opportunities, developing training programs that cater to diverse skill levels, ensuring that employees of all ages have access to resources that support their growth within the organization.

It's extremely important to offer flexible work arrangements to address varied work styles and preferences, recognizing that different generations may have distinct expectations regarding work hours and locations. Providing flexibility can enhance job satisfaction and work-life balance for all.

We accent on creating a recognition and rewards system that acknowledges and appreciates contributions from employees across generations. This can include formal and informal recognition programs, peer-to-peer recognition, and others.

It is crucial to promote diversity and inclusion initiatives, addressing not only generational differences but also factors such as gender, ethnicity, and background. A diverse workforce contributes to a rich tapestry of perspectives, enhancing creativity and innovation.

Leadership plays an outstanding role in shaping corporate culture. Management should adopt inclusive leadership practices, fostering an environment where employees of all ages feel empowered, valued, and motivated.

Feedback from employees of different age groups through surveys, focus groups, or open forums is always needed. Understanding their needs and concerns can inform the development and refinement of policies and programs that resonate with the entire workforce.

Finally, team-building activities can encourage collaboration and relationship-building among employees from different generations. This can help break down stereotypes, build trust, and create a more cohesive work environment.

By embracing these comprehensive strategies, organizations can build a corporate culture that not only recognizes generational differences but leverages them to create a dynamic and inclusive workplace where everyone feels a sense of belonging and purpose.

Keywords: corporate culture; sustainable development; enterprises.

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MOTIVATION AND EVALUATION OF STAFF IN THE PRACTICE OF ADMINISTRATIVE MANAGEMENT

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Abstract. Improving the practice of motivation and stimulation is directly related to objective, scientifically based personnel evaluation. In the system of administrative management, personnel evaluation is a procedure that is carried out with the aim of identifying the degree of compliance of professional, business and personal qualities of employees, quantitative and qualitative results of their labor activity with the specified requirements and standards. The latter are formed by a set of qualification characteristics, job instructions, strategic, tactical and current activity plans of organizations and institutions.

First of all, the professional competence of the employee, the degree of implementation of professional knowledge, skills and experience in the process of performing assigned work, compliance of the process of performing this work with the ideal model and specific conditions of labor activity, and the results of work with normative, planned indicators, set goals should be subject to evaluation. In addition, personnel evaluation makes it possible to characterize the employee's work potential, determine the degree of its realization, find out the employee's suitability for the position he holds or the workplace, which ultimately optimizes the nature of motivational influence.

As a result of the conducted research, it was established that in the practice of administrative management, the following functions of personnel evaluation deserve special attention:

- information-orienting – through external evaluation and thanks to critical self-evaluation, the employee becomes aware of his qualities and conditions, analyzes his work behavior, acquires the ability to determine

rational directions and ways to increase the effectiveness of work;

- administrative - personnel evaluation is a prerequisite for making important HR decisions: promotion, transfer, dismissal of employees, rationalization of the organization and improvement of working conditions;
- motivating - the employee's desire for positive external evaluation and self-respect forms a powerful motive for improving personal and professional qualities, initiative and responsibility in the work process.

It is also important that in the practice of administrative management, personnel evaluation should correspond to a system of scientifically based and practice-tested principles, namely:

- objectivity, which involves the use of scientifically based criteria and indicators in the evaluation process;
- efficiency and periodicity, which determines the importance of timeliness and regularity of assessment, as well as monitoring the object of assessment not only statically, but also dynamically;
- confidentiality, which implies the need to limit the range of functional access to the evaluation results (persons with access may be the employee himself, his manager, employees of the personnel management service, senior management, external and internal consultants, etc.);
- versatility, which determines the importance of expanding the range of assessment subjects (such subjects can be the employee himself, his manager, employees of the personnel management service, senior management, external and internal consultants, colleagues, etc.);

- the unity of the evaluation procedure, which provides for the evaluation of employees who hold the same positions, workplaces, according to one system of indicators, using the same evaluation methods;
- economy, clarity and accessibility, which requires the rational use of financial and material resources in the assessment process, its unequivocalness both in terms of the procedure for carrying out and the interpretation of the obtained results;
- focus on the result, which determines the importance of applying timely measures based on the results of the evaluation, which will relate to the rationalization of recruitment and placement of personnel, professional and personal development of personnel, incentives, etc.;
- automation of the assessment procedure, which implies the maximum implementation of automated information systems and technologies in the field of assessment in order to prevent bias and subjectivism;
- feedback, which determines the importance of giving a person the opportunity to get acquainted with the results of his assessment, because feedback allows employees to adjust their work behavior and significantly increase work efficiency.

In the complex of measures of administrative management, personnel evaluation is a basic element of many other areas of work. The main areas of application of personnel evaluation results are:

- hiring – assessing the candidate's degree of readiness to perform specific job functions, identifying the presence or absence of necessary personal and professional qualities;
- promotion - assessment of the degree of professional training of the employee and his readiness to perform new, more complex functions in the organization;
- staff development - assessment of the level of professional competence, development of knowledge and work skills, their compliance with modern requirements, determination of prevailing stereotypes of staff thinking, which may interfere with the effective performance

of work functions and contradict the norms of organizational culture;

- reorganization – assessment of the personnel's ability to adapt to new areas of activity and updated priorities of the organization's development, identification of the most adaptable candidates for career advancement under the conditions of reorganization;
- release of personnel – evaluation of employees in order to provide objective recommendations for their next employment in another organization.

Accordingly, attention should be paid to the fact that the rationalization of the personnel evaluation procedure enables:

- to improve the quality of personnel selection and placement, thanks to the hiring of the most professionally suitable applicants for vacant positions and workplaces;
- to rationalize the use of working time, thanks to the determination of the degree of workload of employees, improvement of the work organization of specialists and managers;
- more accurately determine the contribution of employees to the achieved results and, on this basis, ensure a closer relationship between remuneration and its results;
- improve the management structure, optimize the number of employees;
- improve the style and methods of managing the workforce, increase the responsibility of employees, improve the social and psychological climate in the workforce.

At the same time, personnel evaluation should be a unique process for each institution, which is organized according to the specifics of the activity profile, social and psychological climate, the nature of organizational ontogenesis, etc. In some cases, the organization can use the experience of competing institutions in personnel evaluation, adapting such experience to its goals, personnel and financial capabilities, as well as turn to the services of specialized HR agencies that have at their disposal highly qualified specialists who have practical experience in personnel evaluation in accordance with the specific tasks of administrative management.

Keywords: motivation; employee; administrative management.

THE MAIN CONTENT OF ECONOMIC SECURITY OF THE ENTERPRISE

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Abstract. Economic security is a complex concept that includes a set of factors associated not so much with the internal state of the enterprise itself, but with the influence of the external environment, with its subjects with whom the enterprise interacts.

There are two main approaches to defining the essence of the concept of “economic security of an enterprise” [2].

Two main approaches to defining the essence of the concept “economic security of an enterprise”:

- First approach - According to the first approach, the economic security of an enterprise can be considered as a hypothetical absence of danger and the possibility of any threats to its functioning;

- Second approach - The second approach to the definition considers the economic security of the enterprise as its real protection from danger, i.e. the ability to maintain its own independence and realize its interests, despite the presence of adverse factors.

If we define economic security of an enterprise as the protection of its scientific and technical, technological, production and personnel potential from direct (active) or indirect (passive) economic threats, for example, related to ineffective scientific and industrial policy of the state or the formation of an unfavorable external environment, and the ability to reproduce it, then within the framework of such an approach to the definition of this category it is worth noting that the state of protection of the enterprise is dynamic in nature; internal threats.

The purpose of the economic security system is to minimize external and internal threats to the economic state of the subject of entrepreneurship, including its financial, material, information,

human resources, based on the developed and implemented set of measures of economic,

legal and organizational nature. The greatest importance in ensuring economic security have primary economic-legal and organizational measures that provide the basis of the security system; secondary measures are technical, physical and other measures. In the process of achieving the set goal, specific tasks that unite all directions of ensuring security are solved [1].

There are different classifications of threats to the economic security of the enterprise:

- 1) Relation to the subject (External, Internal)
- 2) In relation to the object (Purposeful, Natural;
- 3) In relation to time (Real, Potential);
- 4) Relative to mediocrity (Directly causing harm, Dependent on other factors);
- 5) Possible to eliminate the threat (Partially neutralizable, Unable to be consciously controlled).

In relation to the subject, threats can be external and internal.

External threats are caused by the impact of the external environment, examples of which are:

- political and economic instability;
- increase of consumers; requirements to the quality of products with simultaneous decrease in the volume of consumption;
- changes in the structure of the market for goods and services;
- change of financing conditions and complication of the process of attracting credit resources;
- rupture of economic ties between enterprises that make up a single technological chain;
- imbalance between producing, procurement and processing industries;
- low level of resource saving;
- aggravation of global environmental problems, etc.

Internal threats are caused by the state of the enterprise itself. At the same time, internal factors can both strengthen and weaken the effect of external threats, and vice versa. The internal threats to the economic security of the enterprise should include:

- increase in the cost of production as a result of inefficient organization of production and management processes;
- significant management costs due to the lack of optimization of budget management systems, management accounting policy, financial planning and financial analysis at the enterprise;
- insufficiently prompt response and adjustment of production and management processes in case of changes in the requirements of the external environment, etc.

Threats can be indirect, act under certain additional conditions and manifest themselves directly, directly causing negative changes [3].

Threats to the economic security of the enterprise depending on the source of occurrence are divided into objective and subjective. Objective threats arise without participation and apart from the will of the enterprise or its employees and do not depend on the adopted management decisions.

Objective threats include the state of financial conjuncture, scientific discoveries, force majeure, etc. Subjective threats are caused by intentional or unintentional actions of people, various bodies and organizations, including state and international competitors. That is why their prevention is largely

associated with the impact on the subjects of economic relations [3].

The subjects activity can be not only creative in nature, in which special mechanisms of protection against threats to objects in the sphere of economy are created, but also destructive in nature, i.e. forming various threats to achieve certain goals, for example, taking possession of property, business or destroying a competitor.

The behavior of subjects has a complex character, conditioned not only by the direction of its actions (formation of threats or counteraction to them), but also by the participation in counteraction to threats of subjects of all levels, regardless of the level to which the object of threat belongs.

Constructive and destructive types of subjects' behavior are divided depending on the nature of influence on the object of economic security.

Subjects with constructive influence include state and regional legislative, executive and judicial authorities, functioning organizations, enterprises, citizens.

Destructive ones include unfriendly economic entities, competitors, shadow economic structures, employees of the organization dissatisfied with the personnel policy of economic entities.

Thus, we found out that economic security is a complex concept, which includes a set of factors related not so much to the internal state of the enterprise itself, but to the impact of the external environment, its subjects with which the enterprise enters into interaction.

Keywords: economic security; management; financial security.

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AGRARIAN POLICY IN WARTIME CONDITIONS

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Abstract. In modern economic conditions, the process of production and marketing of agricultural raw materials and food, realized in the domestic and global space, is accompanied by a noticeable deviation of supply from the emerging demand. This is explained not only by the increase in the world population, which is taking place against the background of a reduction in agricultural land and a decrease in livestock and poultry, but also by a change in the geopolitical situation. The unprovoked aggression of the Russian Federation in Ukraine has only accelerated the previously difficult geopolitical situation. “Not only Ukraine is suffering from the war. People of Ukraine are being bombarded with missiles and other weapons, and the rest of the world is feeling the rise in energy and food prices. Economic problems have jeopardized food security for all. We can say that the war has touched every person on Earth.” [5] In this regard, research in the field of theory and practice of state influence on the agricultural sector of the economy during the legal wartime regime, as well as the ability of agricultural policy to ensure the expected agriculture transformation by the allies, its post-war revival based on the principles of the Common Agricultural Policy of the European Union, is relevant and meets the spirit of programmed triggers in the Assistance Fund for Ukraine for the period from 2024 to 2027 [6]. At the same time, the processes of institutional modernization require further development of the methodology for the agricultural policy implementation, the specification of mechanisms and models for its adjustment to the dynamics of the rural economic recovery processes. Economic science and practice also need to clarify the applied aspects of agricultural policy in terms of justifying an

adaptive approach to solving problems of state support for the agricultural sector related to military risks, and rural revival issues, especially in de-occupied territories, the formation of domestic solvent demand, which is not possible without creating conditions for the return of Ukrainian citizens who left the territory due to the unprovoked aggression of the Russian Federation, and the possibilities of selling food on foreign markets.

Well-known agricultural economists [4; 7] apply various approaches to the characterization of agricultural policy. Thus, within the framework of the agrarian fundamentalism concept, this policy is often identified with the policy of budgetary agriculture financing, while these concepts are not so much identical as interrelated. Proponents of a market-based, as well as an intersectoral approach, advocate a minimum level of government intervention in the rural economy. In contrast, researchers studying the problems of agrarian policy in crisis conditions impose on the state the obligation to create stocks of agricultural raw materials and a certain group of food products.

At the beginning of the full-scale invasion of the Russian Federation, Ukraine adopted the Law of Ukraine “On Amendments to Certain Legislative Acts of Ukraine on Creating conditions for ensuring food security under martial law” [2], which, among other things, introduces a mechanism for automatic prolongation, for a period of one year, the validity of contracts for the use of agricultural land of all forms of ownership, as well as a Plan measures to ensure food security under martial law [3], which allows for the regulation of price limits (tariffs), trade surcharges, standards of profitability for certain food types and create food reserves with a long shelf life.

Such measures of agrarian policy in the conditions of the wartime legal regime are justified by the need to mobilize all available agricultural land for the sowing campaign and ensure intensive agricultural production, even to the detriment of the Sustainable Development Goals.

As a result of the full-scale invasion of the Russian Federation, the agricultural sector of the economy suffered catastrophic losses, with damage amounting to \$40.2 billion [8] in the first year of the war alone. From which the indirect, including a decrease in crop and livestock production, as well as disruptions in logistics and higher production costs, amount to about \$31.5 billion USA [8]. These are catastrophic figures against the background of the planned state budget deficit in 2024, which will amount to about \$ 29 billion [1]. It could only be covered by the lost benefits of rural economic entities during the period of hostilities.

Wartime and the current state of agricultural industries require the phased implementation of anti-crisis government regulation within the framework of formal institutional rules. That is, its implementation largely depends on the position of state regulatory institutions, which must jointly develop approaches to the implementation of a new agricultural policy capable of ensuring the post-war rural economy reconstruction.

In military realities, the activities of the economy agricultural sector, which, among other things, actually limits the world trade

space for agricultural producers, their potential to provide physical food needs, direct support to farms, acting as a form of agricultural policy, best meets the needs of the plant industry, and livestock remains underfunded. So, last year, direct support was provided under the budget program 2801500 “Support for farms and other agricultural producers” [8] through the Ukrainian State Farm Support Fund by providing:

budget subsidy per unit of cultivated agricultural land (1 hectare) for agricultural activities – in the amount of UAH 3,100 per 1 hectare, but not more than UAH 372 thousand for one recipient;

a special budget subsidy for the maintenance of cattle (cows) in all areas of productivity – in the amount of UAH 5,300 per cow, but not more than UAH 530 thousand for one recipient. 10247 agricultural producers took advantage of this opportunity for a total amount of UAH 329.1 million.

In addition, the needs of the post-war reconstruction of the rural economy require the design of institutions that ensure the economic growth of the agricultural sector and related industries, primarily construction, which should provide a new scale of rural construction. The development of formal rules that transform the behavior of economic structures into mass institutional practice contributes to the formation of a space in which agricultural producers can overcome the negative impact consequences of the war with minimal time costs.

Keywords: agrarian policy; rural economy; post-war reconstruction; military losses; direct support.

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SECTION 3
PROBLEMS AND PERSPECTIVES
OF PUBLIC ADMINISTRATION REFORM:
LEGAL ASPECTS

LEGAL SECURITY OF THE ECOLOGICAL FUNCTION OF THE ECOLOGICAL TAX IN UKRAINE

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Abstract. Large-scale military aggression caused significant destruction of industrial and residential facilities in Ukraine. Therefore, the military renewal will make it possible to obtain significant financial resources. One such resource is EU finances. These activities will be carried out in advance of the Rebuild Ukraine plan, approved by the European Commission. The ability to take these financial depends on our country's implementation of EU policies and standards. This includes improve of environmentally government action and incentives for decarbonization from national companies. One of the indirect methods of impact of power into macroeconomic processes is taxes. Therefore, the research of the environmental function of taxes will allow us to directly improve the legal regulation of the tax system. Looking at the stated, the topic of research is relevant.

The strategic development direction of the European Council of the EU was determined by step-by-step decarbonization. Greenhouse gas emissions in EU countries must be reduced by 80-95% by 2050. As a result of the implementation of this ambitious goal, a space neutral to CO₂ emissions will be created on the territory of the EU countries.

Ukraine is consistently introducing a course for sustainable development and greening of economic activity. One of the expedient ways of ensuring this process is to improve the state of legal regulation of environmental taxation.

Law of Ukraine dated 25.06.1991 No. 1264-XII "On environmental protection" paragraph "1" of Article 3 defines such a basic principle as the establishment of environmental tax in accordance with the Tax Code of Ukraine among the basic principles of environmental protection [1]. That is, the legislator distinguishes a specific type of tax - ecological tax in the system of environmental protection principles. Undoubtedly, the

establishment in this law of environmental taxation in the Tax Code of Ukraine as one of the basic principles of environmental protection contributes to increasing the role of tax as a legal means of state influence on the economy.

According to paragraph 14.1.57 clause 14.1 of Art. 14 of the Tax Code of Ukraine dated 02.12.2010 environmental tax is a state-wide mandatory payment, which is based on the actual volumes of emissions into the atmosphere, discharges of pollutants into water bodies, placement of waste, of the actual amount of radioactive waste temporarily stored by their producers, of the actual amount of radioactive waste generated and of the actual amount of radioactive waste accumulated until April 1, 2009 [2]. From 01.01.2022 amendments were made to the Tax Code of Ukraine, according to which the increasing the size of the ecological tax. As a result, property liability also increased environmental pollutants.

As indicated T.M. Shulha environmental tax is, on the one hand, a necessary foundation for the ensuring the stability of budget revenues, and from the second - by stimulating nature users to rational use of natural resources [3, p. 294]. Here it is necessary to add that the environmental tax stimulates not only the rational use of nature, but also the introduction of environmental protection measures by companies. Two functions can be defined for the environmental tax - environmental and fiscal. at the same time, ecological should prevail.

An opinion is expressed in the scientific literature regarding the presence of environmental tax environmental and fiscal functions. At the same time, the fiscal function is secondary, since the specific weight in the revenue structure of this tax is insignificant [4, p. 109]. Indeed, the environmental protection

function of the environmental tax should be the main one, but not because the revenues are insignificant, but because for the sustainable development of the economy, it is necessary to carry out an active state policy regarding the greening of the activities of companies.

At the same time, the state policy regarding the implementation of the environmental function of the tax is not consistent. Finances received as a result of paying the environmental tax are directed to the state budget of Ukraine, where they are used not only for environmental purposes. Money received from environmental taxation must to direct exclusively to the solution of environmental problems. The Budget Code of Ukraine should establish the target use of revenues from environmental tax.

M.O. Durman points to two main functions of taxes: fiscal and stimulating. The first function is that taxes should ensure a guaranteed and stable flow of income to the budget. The essence of the stimulating function is the use of taxes to influence various aspects of social, economic and spiritual development

of society. Fiscal and incentive functions of taxes are interconnected. [5, p. 210]. His position is generally correct, but for environmental taxes the ecological function should be the main one. That's why, Law of Ukraine dated 25.06.1991 No. 1264-XII "On environmental protection" paragraph "I" of Article 3 should be supplemented with a provision on directing environmental tax fees exclusively for environmental purposes.

The conducted research allows us to come to the conclusion that changes are being made to the current tax legislation of Ukraine to ensure the greening of business. At the same time, the environmental function of the environmental tax should come first. For this, changes should be made to the Budget Code of Ukraine, which should establish the targeted use of funds from the environmental tax.

Also, Law of Ukraine dated 25.06.1991 No. 1264-XII "On environmental protection" paragraph "I" of Article 3 should be supplemented with a provision on directing environmental tax fees exclusively for environmental purposes.

Keywords: environmental tax; sustainable development; decarbonization.

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DECENTRALISATION: DEVELOPMENT OF THE INSTITUTE OF STAROSTAS IN UKRAINE

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Abstract. The first stage of decentralisation in Ukraine was completed in 2020, when a new administrative and territorial structure was formed. However, the decentralisation reform will continue, as despite the achievements of the communities, the war has also exposed a number of problems that will need to be addressed at both the community and state levels. The starosta institute will play an important role in the continuation of decentralisation. One can learn a lot about the "starosta institute" from a number of publications of various kinds, from the opinions of Ukrainian MPs to the explanations of experts working in international technical assistance projects in Ukraine in the field of decentralisation. Today, there are enough works devoted to the formation and development of the new institute of starostas in Ukraine [13]. Oleksandr Vrublevskyi, a national expert on starostas' activities and cooperation of territorial communities, and other experts and scholars are actively researching the issues of formation and development of the starosta institute [4].

The relevance of studying the role of starosta for the sustainable development of territorial communities is undeniable, as evidenced by the results of the conference "Starosta in the Community. Ways to Strengthen Institutional Capacity", which took place on 02.11.2023 in Kyiv at the initiative of the Swedish-Ukrainian project PROSTO "Supporting Access to Services in Ukraine" [14].

The institute of starostas was first established in Ukraine in February 2015, when, in accordance with the final provisions of the Law of Ukraine "On Voluntary Amalgamation of Territorial Communities"

[11], the Law of Ukraine "On Local Self-Government in Ukraine" was supplemented by Article 14-1 [12].

In 2016, starostas were elected for the first time in the communities amalgamated in 2015.

Since then, there have been numerous changes that have affected the establishment of the starosta institute. For example, in 2017, in accordance with the Law of Ukraine "On Amendments to Certain Laws of Ukraine on the Status of Village and Settlement Starostas"[7], Article 14-1 of the Law of Ukraine "On Local Self-Government in Ukraine" was clarified. It was noted that "starosta is an elected official of local self-government", and the peculiarities of starosta elections, the beginning of his/her powers, and certain peculiarities of starosta service in local self-government bodies were outlined. At the same time, the Law of Ukraine "On Local Self-Government in Ukraine" was supplemented by Article 54-1 "Powers of Starosta", which outlines a non-exhaustive list of powers and reporting requirements for starostas, and Article 79-1 "Early Termination of Starosta's Powers". Regarding Article 79-1, it should be noted that in 2021, the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on the Development of the Institute of Starostas" [9] excluded Article 79-1 and as of 2023, the grounds for early termination of starosta's powers must be sought outside the Law of Ukraine "On Local Self-Government in Ukraine". More details can be found in the publications [2; 3].

The following changes in the establishment of the starosta institute, in our opinion, are significant, but less transparent and undemocratic, took place in 2020 according to the Law of Ukraine "On Amendments to

Certain Legislative Acts of Ukraine on Improving Electoral Legislation" [8] and concerned the election of starostas - "The starosta is approved by the village, settlement, city council for the term of its authority upon the proposal of the relevant village, settlement, city mayor". The amendments reinforced the rejection of direct elections of starostas, which, on the one hand, allowed avoiding political conflicts in the community and allowing the community head to form his/her own management system; and, on the other hand, since the starosta represents the interests of a particular starosta district, the amendments, in our opinion, deprived the residents of the starosta district of the opportunity to influence the selection of the starosta, as they were completely excluded from the process of his/her election.

Naturally, this situation with the approval of the starosta prompted the following change to the formation of the starosta institute in 2021 "On Amendments to Certain Legislative Acts of Ukraine on the Development of the Institute of Starostas"[9] - "The starosta is approved by the village, settlement, city council for the term of its authority upon the proposal of the relevant village, settlement, city mayor, which is made on the basis of public discussion (public hearings, meetings of citizens, other forms of public consultation) held within the relevant starosta district. The candidacy of a starosta is submitted for public discussion (public hearings, public meetings, other forms of public consultations) by the village, settlement, city head and is considered to be agreed with the residents of the respective starosta district if, as a result of public discussion (public hearings, public meetings, other forms of public consultations), it received the following support in the starosta district: with the number of residents up to 1500 - more than 20 per cent of the votes of residents from the total number of residents of the respective starosta district, who are citizens of Ukraine and have the right to vote in the elections; with the number of inhabitants from 1500 to 10 thousand - more than 17 per cent of votes; with the number of inhabitants from 10 thousand to 20 thousand - more than 14 per

cent of votes; with the number of inhabitants from 20 thousand to 30 thousand - more than 10 per cent of votes; with the number of inhabitants over 30 thousand - more than 7 per cent of votes of the inhabitants of the total number of inhabitants of the relevant starosta district who are citizens of Ukraine and have the right to vote in the elections."

In accordance with the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Improving Electoral Legislation" [8], Article 14-1 was removed in 2020. The status and powers of the starosta have changed and are now finally defined in Article 54-1 of the Law of Ukraine "On Local Self-Government in Ukraine" [12], where the starosta "is approved by the village, settlement, city council for the term of its authority upon the proposal of the relevant village, settlement, city mayor, which is made on the basis of public discussion (public hearings, meetings of citizens, other forms of public consultation) held within the relevant starosta district".

During the period of existence of the starosta institute, a number of questions have arisen and continue to arise in communities regarding the role of the starosta in the community, regulation of its activities; it is relevant to discuss the improvement of the legislative regulation of the starosta institution and its activities under martial law. On 14.07.2023, the Verkhovna Rada Committee on the Organisation of State Power, Local Self-Government, Regional Development and Urban Planning presented draft amendments to the legislation on the institution of starostas, developed based on the results of a study of the practice of applying legislation regulating the activities of starostas by local governments [1].

After the draft law is adopted, we should expect the following changes: the head of the community will be able to appoint a starosta for 6 months alone if the sessions are not held for more than 6 months without a valid reason or the candidates supported by the public have been rejected three times in a row; the head of the community will be able to appoint an temporarily acting starosta in case of mobilisation of the starosta (with the preservation of the position for the military

serviceman); starosta reporting will be possible in an online format; in case of temporary occupation or encirclement of the starosta district, the starosta will be able to be dismissed by the head of the CMA; the head of the military administration of the settlement will be able to appoint a starosta without public discussion [10].

The large number of amendments to legal acts during the period of emerging and development of a new institute for Ukraine - the institute of starostas - is understandable and logical. In our opinion, it is also important to amend the legislation to secure the financial basis for starostas' activities - funds for the development of starosta districts, etc. - something like the "soltetstv funds" that exist in Poland.

To sum up, as of 01.10.2023, according to the Monitoring of the reform of local self-government and territorial organisation of power [5], conducted by the Ministry of Communities, Territories and Infrastructure of Ukraine, there are 7567 established starosta districts and 7482 approved starostas. Out of these, 10% are in starosta districts with a population of up to 500 people, 62% in districts with a population of 500 to 1500 people, 22% in districts with a population of 1500 to 3000 people, and 7% in districts with a population of over 3000 people.

Starostas, regardless of the size of the starosta district's population, are the persons to whom the community residents primarily turn. In the course of cooperation with the master's students of Public Administration and Management at Ivano-Frankivsk National Technical University of Oil and Gas, who are mainly civil servants and local government officials, the importance of the starosta's role in supporting community residents and establishing communication with the centre of the territorial community - the head, community council staff, and deputies - was emphasised.

Nevertheless, the master's students and residents of starosta districts emphasised the problems that actually exist in communities concerning starostas: not all starostas are aware of the list of powers they have to perform in accordance with the law and the duties assigned to them by the community council; not all starostas are proficient in ICT; starostas cannot always clearly identify areas for professional development, especially those directly related to community development, investment attraction, improved communication, etc.

The topics of beautification, lighting, and road repairs are among the priorities for starostas. Few starostas focus on what will improve the state of affairs in the community, such as establishing a cooperative/business, improving transparency and openness in activities, live communication with residents, attracting investments, etc.

Therefore, in our opinion, important topics for starostas' advanced training may include: improving the level of communication between starostas and local mayors, local deputies, and residents of the starosta district; improving leadership skills, advancing digital literacy, strategic management, project management, and others.

As for the forms of professional development, starostas, in addition to the traditional forms - expert consultations, meetings, Internet resources - should pay more attention to online courses on various learning platforms: Prometheus; Diia. Digital Education; VUM online [6].

These recommendations, as well as changes in legislation that will form the financial basis for starostas' activities, will improve starostas' understanding of their role in the sustainable development of starosta districts and communities, as well as contribute to their professional development and communication with all stakeholders.

Keywords: decentralisation; development; institute of Starostas.

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ASPECTS OF MANAGING THE RESTORATION OF UKRAINE'S EDUCATION SYSTEM IN THE POSTWAR PERIOD

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Abstract. The processes of educational modernization in Ukraine are slowing down significantly due to the Russian-Ukrainian war, which began on February 24, 2022. During the war, the state administration faced new urgent problems, in particular, the preservation of human capital and infrastructure management, including in the occupied territories, ensuring the right to education and creating safe conditions for the organization of the educational process, internal and external migration of educational applicants and educational workers, shortage of material, technical and financial resources, etc., which requires the search and introduction of new effective mechanisms for public administration of the education system. The threat is the desire of educational bureaucrats, just as they rebuild destroyed premises, to revive the old model of education. The need to transform the education system requires theoretical justification and public perception.

The study of the European experience of organizing the educational process under martial law revealed that there are no such modern models and examples that would be comparable with the conditions in Ukraine [1]. There is no experience in managing educational systems after World War II, when the academic year would have begun in conditions of aggressive war [2]. At the same time, the experience of Ukraine will certainly be useful for the whole world. An analysis of international experience has shown that educational systems that quickly overcame the crisis initially significantly increased their capacity. To increase the capacity of the Ukrainian education system, it is necessary to encourage innovation, creativity and efficiency of educational workers, support international integration and develop partnerships.

The development of private education alongside with the enhancement of its state form is an objective process and one of the ongoing global trends. The formation of the private sector of the education system is an integral part of the education system reform in Ukraine. At the same time, it should be noted that the state regulation of the activities on the part of private educational institutions in Ukraine ar "catching up" with the development of the education system private sector, which can be assessed as a violation of the anticipatory status principle in state administration.

The public-private partnership has different models [3] and appears as an effective mechanism for the development of education in Ukraine in the postwar period. The government can initiate reconstruction and educational reform projects and enable the private sector to participate in their implementation, or the private sector can take such an initiative and persuade or coerce the government to adopt a new method of work in which the private sector and the government jointly provide a service/activity. Civil society and business will help to reorient education and science to the future needs of Ukraine, in particular in the reconstruction of destroyed infrastructure, the introduction of technological solutions and innovations in education.

The most relevant public-private partnerships mechanisms for the Ukrainian education system can be as follows: voucher systems, in which the financing of citizens' education is carried out utilizing the vouchers; government subsidies to private educational institutions, which may take the form of per-pupil payments or subsidies that actually cover teacher salaries and the cost of textbooks; private management of public educational

institutions, in which the government transfers the operation of public educational institutions to the private sector; assistance in the development of teacher training programs with the support of the private sector, organization of internship programs for teachers based on private educational institutions; private finance initiative, with contracts that link the construction of school infrastructure with its operation and maintenance (excluding responsibility for the educational part); renewal of the material and technical facilities in higher education institutions by private companies as an investment in potential employees; provision of scholarships and grants to students and teachers; joint

competitions of professional skills; dual education; mentoring (counseling).

The private education is not just an alternative, but a partner of the Ukrainian state in solving issues of accessibility and continuity of education by creatively complementing the state network of educational institutions at the expense of the material and intellectual resource of the private investor. Private educational institutions are those representatives of small and medium-sized businesses that will be able to provide an additional impetus to the socio-economic development of Ukraine in postwar period. The public-private partnerships will improve the quality, accessibility and cost-effectiveness of education.

Keywords: education system; postwar period; educational modernization; Ukraine.

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FORENSIC AS A BUSINESS PARTNER INTEGRITY SCREENING

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Abstract. In the course of their economic activities, corporations can daily face corruption, embezzlement, abuse of office, fraud, raider attacks, computer crimes, crimes in the field of intellectual property, etc. The functioning of any organization is associated with significant nuances and subtleties that depend on its activities, the type of organizational and legal form, the presence of international economic relations, the nature of the product or service that the enterprise provides, the organizational structure, interpersonal relations within the company, etc. In conditions of imperfect control, all these features to a greater or lesser extent can become the basis for committing fraudulent actions, violation of financial legislation and other norms of law in the performance of duties by employees, carrying out economic activities or reporting.

A common problem that thousands of business entities face every day in the world is fraud in corporations. It includes any illegal or unethical actions that are carried out by employees of the company or third parties in the interests of the company, namely:

- theft of assets, including theft of money, goods, equipment or other property of the company;
- financial crimes, which include falsification of financial documents, overcharging, overcharging and other illegal financial transactions;
- corrupt transactions involving bribery, bribery and other illegal transactions for the purpose of obtaining benefits;
- abuse of office in order to use official powers for personal gain.

According to the world-wide study [3], the top 5 types of economic crimes and frauds were identified and their distribution in corporations. Misappropriation of property

and bribery with corruption amounted to 47%, in turn, fraud by customers, cybercrime and fraud in procurement faced 31% of companies and corporations in the world.

Purchasing transactions are an important process for any company, as they allow the company to receive the necessary goods and services at a reasonable price. However, procurement can also be used as a tool of fraud.

Unscrupulous counterparties can use procurement to obtain illegal benefits in various ways. The most common cases are related to:

- the conclusion of fictitious transactions that have no real economic content, but are only intended to benefit;
- bribery in order to provide or obtain illegal benefits in order to obtain benefits. For example, a company employee may demand a bribe from the counterparty for the company to buy goods or services from this counterparty;
- abusing prices by setting prices too high or too low for goods or services to benefit;
- falsification of documents, namely illegal amendments to financial documents, such as contracts, invoices or payment orders.

Detection of fraud in corporations can be achieved through financial analysis, audit or investigation.

In modern conditions, it is in order to carry out an effective investigation that most often turn to the practice of forensic (financial investigation). There are several versions of the origin of the term "forensic": translated from Latin "forensic" - means a forum or public discussion, and from the English "forensic" - "judicial."

If we turn to modern economic literature, it can be noted that among scientists there are certain differences in the interpretation of this term. Sultz V., Horin A., Kozeltseva E. argue that "forensic is a set of independent initiative

services provided by audit, consulting and other specialized companies for owners, shareholders, board of directors of companies" [1]. Rehman A., Hashim F. propose to understand forensics as a complex of sciences of different spheres, namely "a multidisciplinary field that considers and disputes civil, criminal, economic and financial claims (business or personal), based on theories, methods and procedures of various spheres (law, audit, accounting, finance, economics, psychology, sociology and criminology)" [2].

Therefore, it can be concluded that in a broad sense, forensics is a form of control to identify violations, as well as to analyze and resolve situations where there are disagreements between the parties on financial, commercial, legal and other issues that contain significant economic risks, or when the actions of employees or organizations do not comply with legislative or other regulations, principles and standards. It uses financial data and works by comparing actual events with the company's financial strategy and simulating the deviation of the projected results from the underlying financial strategy.

Forensic in terms of control in corporations is the use of judicial methods and technologies to identify and investigate financial abuse, fraud and other violations. Forensic specialists conduct a thorough analysis of financial documents, electronic records and other data to identify signs of abuse.

Forensic experts have experience in accounting, auditing, law, criminal investigation or other areas related to financial crimes. They have in-depth knowledge of financial statements, accounting methods and judicial practice.

Conducting forensics makes it possible to identify financial abuses that can lead to financial losses, legal problems and deterioration of the company's reputation in the market. In addition, checking the activities of the corporation makes it possible to eliminate

potential problems, increase the efficiency of business security.

Thereby, modern forensics is a method of improving the financial security of an enterprise, as well as preventing financial abuse, increasing transparency and efficiency of corporate governance. One of the areas of forensics is checking business partners. The purpose of the audit is to assess the identification of partners in terms of their activities, as well as to prevent possible risks associated with the transaction and cooperation with counterparties.

Checking the activities of counterparty partners for integrity, forensic specialists begin with collecting information about the activities of the partner, researching his reputation, analyzing the financial condition of the enterprise, receivables and payables, checking the actual presence of counterparties. Information is obtained from external and internal sources. Collecting information about the counterparty, experts in forensics form into two groups: the first group - general data (company name, address, contact details, information about the financial condition from the official sites of the company); the second group is the verification of reputation data in terms of legal aspects. Verification of economic activity is carried out by analyzing the financial statements of the company, all the documentation that is associated with cooperation with the counterparty. Based on the data obtained, a decision is made on cooperation with the counterparty, all identified risks and opportunities are calculated.

Consequently, forensic services to prevent corporate fraud are primarily aimed at building a system of internal controls, combating internal corporate fraud, as well as organizing automated screening of the portfolio of business partners and identifying potential indicators of their non-integrity. The proposed methodology can help in checking counterparties and make informed decisions on cooperation with them in the future.

Keywords: forensic; business; financial crimes; transactions.

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UNCONCLUDED CONTRACTS IN UKRAINIAN CIVIL LAW: A CRITICAL ANALYSIS AND LEGAL IMPLICATIONS

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Abstract. Carrying out the classification of contracts makes it possible not only to highlight the features or essential features of this or that contract, but also to determine its place in the system of civil law relations, since a correctly constructed classification contributes to the systematization of accumulated knowledge, ensures the proper use of terms, eliminates the ambiguity of law enforcement [1]. The classification of contracts allows participants in civil transactions to identify the most essential properties of the contract quite easily and to refer in practical activities to such a contract that best meets their needs [2].

The category "unconcluded contract" is a relatively new civil law phenomenon in Ukrainian civil law research. It follows from the lexical interpretation of this term that it is closely related to the sub-field of obligation law and contracts as one of the types of legal facts. The content of the researched category is internally contradictory, since the use of the word "not concluded" logically denies the existence of a civil law contract. In addition, in accordance with the current norms of civil legislation (in particular, Part 1 of Article 626 and Part 1 of Article 638 of the Civil Code of Ukraine, which define the concept of a contract, as well as the conditions for its conclusion) and in accordance with legal doctrine, only the term "contract" is used for "concluded" contracts.

In the civil doctrine, the issue of unconcluded contracts was the subject of numerous scientific discussions in the context of the relationship with an invalid contract (deed), the expediency of the existence of the specified legal structure. Only in modern legal science have unconcluded contracts become an independent subject of research.

The majority of civilians believed that an unsigned contract is one whose conclusion

process has been interrupted. The reason that an invalid deed does not generate legal results is explained by the fact that "the very existence of the deed of act itself, its existence, is in doubt" due to the absence of all the necessary elements of the legal fact of a civil contract.

We believe that the opinion that an unsigned contract cannot be recognized as valid under any circumstances is correct, since only a deed can be invalid, and an unsigned contract, due to the absence of elements of its composition as a legal fact, is not a deed.

So, in general, the civil doctrine is characterized by the rejection of the concept of an unconcluded contract and the attribution of this legal interpretation to various forms of invalid contracts. In addition, scholars who argue for the proper distinction between invalidity and invalidity of the deed do not develop a conceptual position regarding its legal nature.

In modern civil doctrine, there are ongoing discussions about the concept of an unsigned contract and its place in the system of civil law.

Non-concluded contracts in the civil literature are considered as contracts (deeds) with suspensive conditions. It is this moment that explains why the reason for not concluding the contract is not "inconsistency with the norms of objective law." Under the "external circumstance that does not occur", apparently refer to the elements of a legal fact that are missing to complete the process of concluding a civil law contract.

Current legislation does not contain a definition of the concept of an unconcluded contract, despite the use of this term in a number of legal acts. Thus, in particular, the term "unconcluded contract" is used in Part 8 of Art. 181 of the Civil Code of Ukraine, which states that if the parties have not reached an agreement on all the essential terms of an economic contract, such a contract is

considered unconcluded (one that did not take place) [3]; in clause 12 of the resolution of the Cabinet of Ministers of Ukraine "On the approval of the General conditions for the conclusion and execution of subcontracts in capital construction", which repeats the content of the norm of Part 8 of Art. 181 of the Civil Code of Ukraine [4].

That is, the legislator does not provide a generalized concept of a non-concluded contract, but only indicates some grounds for qualifying it as non-concluded.

At the same time, a similar situation is observed in judicial practice. In the resolutions of the plenums of the Supreme Court of Ukraine "On the judicial practice of consideration of civil cases on the recognition of transactions as invalid" dated November 6, 2009. No. 9 and the High Economic Court of Ukraine dated 05/29/2013. No. 11 states that when considering relevant cases, courts need to "correctly determine the moment of execution of the transaction", attention is drawn to the fact that "a transaction that has not been performed (a contract that has not been concluded) cannot be recognized as invalid", and the grounds for qualifications of contracts not concluded [5,6].

It is impossible to recognize a contract as unconcluded in a court of law, which is confirmed by the decision of the Supreme Court of July 30, 2019 in case No. 907/804/17: "Taking into account the content of the specified norms, the panel of judges notes that the requirement to recognize the contract as not concluded is not a way to protect the rights and legitimate interests of business entities (is not a way for a person to protect his personal non-

property or property right and interest), which is provided for by the provisions of the Economic Code of Ukraine or the Civil Code of Ukraine, the corresponding requirement as such a method is not defined by other laws of Ukraine" [7].

In addition, the plenums of the Supreme and Higher Economic Courts of Ukraine express a position regarding the legal consequences of an unconcluded contract: in case of qualification of a contract as unconcluded, the norms of Chapter 83 "Acquisition, preservation of property without sufficient legal basis" of the Central Committee of Ukraine are subject to application, since the recognition of contracts as unconcluded does not comply with the provisions of the law method of protection of civil rights and interests protected by law, and the application of such consequences by the party whose right has been violated is possible only after the court has established the presence or absence of grounds indicating its non-conclusion.

Therefore, a contract cannot be considered unconcluded after its full or partial performance by the parties. If the actions of the parties indicate that the contract was actually concluded, the court must consider the merits of the question of compliance of this contract with the requirements of the law and, depending on the established circumstances, decide on the consequences of its partial or complete fulfillment by the parties [7].

Thus, if it is proven that the disputed contract is performed by the parties, this excludes the qualification of the contract as not concluded.

Keywords: contract, legislation, judicial practice, protection of rights, legal facts.

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BUSINESS AND HUMAN RIGHTS CONCEPT AS A ROADMAP FOR INTERNATIONAL INVESTMENT

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Abstract. One of the key trends in recent years is how to respect human rights in the investment process. From one side, over the past decades, an increasing number of human rights violations in the process of doing business have been recorded. This is especially true for developing countries. On the other hand, in contrast to this, initiatives are emerging to overcome this trend. For example, a number of documents were adopted both at the interstate and national levels. Civil society organizations are also paying considerable attention to resolving this issue.

The work explores how it is appropriate to include human rights in investment processes. Particularly, it is devoted, firstly, to the issues

of how the State has to ensure that the respective human rights protection aspects are included in the main legislation and policies, which regulate the investment processes in the country. Secondly, to the ways of how investors should conduct thorough due diligence to assess the human rights impact of their investments and to integrate human rights criteria into their decision-making processes. Finally, to the aspects of how the cooperation has to be among respective authorities, investors, civil society organizations, and other stakeholders to promote respect for human rights and contribute to sustainable development in the country.

Keywords: business and human rights, human rights, investment, economic law; public funds; national security.

DECARBONIZATION OF COAL MINING: IN SEARCH OF PROSPECTIVE DIRECTIONS OF LEGAL REGULATION OF IMPLEMENTATION

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Abstract. From year to year, in terms of greenhouse gas emissions, Ukraine begins to live «in debt» to the natural environment around the 8th-9th calendar month, that is, it exceeds the volume of emissions that nature can restore in a year (based on annual Global Footprint Studies Network) [1]. In general, humanity increases its environmental footprint every year due to increased industrial emissions in developing countries. These countries also, primarily due to economic factors - the reduction of the unit cost of commodity products, neglect environmental regulations and deliberately do not join (or formally join) global environmental initiatives regarding the decarbonization («greening») of the economy. Instead, it should be said objectively: far from all industrial objects (even with large investments) can be brought to a state of zero carbon footprint, especially objects of the extractive industry: mines, cuttings, quarries, etc. In addition, after the termination of the activity of the mining enterprise, its suspension, conservation or physical liquidation, it is still not an object with a zerocarbon footprint.

It is believed that up to 70% of greenhouse gas emissions are accounted for by fossil fuels. However, it should be borne in mind that the energy sector of Ukraine and the utility sector (thermal power plants and separate boiler houses) are firmly tied to the use of fossil fuel – hard coal, and to a lesser extent to the burning of natural gas and fuel oil. At the same time, it should be borne in mind that Ukraine is not ready to abandon the burning of coal (in energy, metallurgy, coke chemistry, the utility sector, and at the household level), and possible economic growth, an increase in the production of commodity products (electricity, metal, coke, etc.) will lead to only to the increase of relevant emissions and will call into

question the international obligations of Ukraine.

The problem of decarbonization and reduction of pollutant emissions to the updated level of commitment by 2020 was generally expected to be solved in Ukraine to a certain extent by reducing the energy intensity of the country's GDP, reducing the volume of total primary energy supply, as well as on the condition of partial decommissioning of thermal power plants at the expense of increasing the use of alternative and renewable energy sources. Fulfillment of long-term (after 2020) requirements for greenhouse gas emissions is seen as possible by implementing a system of trading quotas for greenhouse gas emissions, setting specific indicators for the largest sources of emissions, and introducing other market and non-market instruments for reducing greenhouse gas emissions [2]. Despite numerous statements in Ukraine and the world regarding the gradual abandonment of coal, perhaps the first fossil fuel that mankind began to use, today it seems almost unreal given the structure of the global energy industry and metallurgical production, utility and household sectors, etc.

In this context, attention should be paid not to the above-mentioned problem of the structure of the economy of Ukraine, but to alternative options for reducing emissions of carbon and other greenhouse gases. One of the options is to reduce associated emissions (not from the main activity). Such options may include: gasification of boiler houses of coal mines (or their transition to alternative fuel), however, the latest trends in the European gas market call into question the implementation of this direction of reducing carbon emissions. In addition, there are possibilities for further electrification of railway access tracks and conversion of locomotives for loading and unloading operations to electric traction.

Accompanying man-made emissions of carbon and other greenhouse gases by the coal industry are also represented by a) methane captured by ventilation systems of mines during direct coal mining in a closed manner, b) methane release during man-made earthquakes, landslides, etc. (September 19, 2021 there was an earthquake with a magnitude of 3.3 in the Donetsk region near the city of Dobropillya, the center of coal mining; at the same time, in the given geological conditions, there are no other causes for the occurrence of an earthquake, except anthropogenic ones), c) the presence of registered and abandoned tericons (rock dumps), which themselves on their own over time emit greenhouse gases under the influence of natural factors, and also emit greenhouse gases as a result of natural or intentional combustion (with the release of even more harmful substances in much larger volumes), d) mine waters, incl. in the period of their settling and final cleaning, when they are pumped from the workings (active and conserved) to the surface. All of the above factors are reinforced by the fact that due to the invasion of the Russian Federation in 2014, and the subsequent full-scale invasion in 2022, Ukraine lost control over a large number of coal mining enterprises. Some of them were destroyed and their condition (including emissions) remains unknown. Although all the listed accompanying factors cannot be compared in terms of volume with the direct burning of coal in the energy sector, communal economy and everyday life, their share in the

total emissions is significant. An additional feature of these factors is that today there are technological possibilities of leveling their impact on the specific weight of carbon emissions and other greenhouse gases thanks to technical progress, the involvement of domestic and foreign technologies for the purification (degassing) of mine waters, the extraction of mine methane and the purification of emissions from ventilation installations (with subsequent involvement of such gases, primarily methane, in economic circulation: construction of gas stations, combustion in boiler houses instead of coal, etc.). Such steps will require organizational decisions and investment resources – the implementation of relevant projects, which can be grouped into the relevant sectoral Program for decarbonization of the coal industry of Ukraine (including the consequences of coal mining) with the establishment of specific parameters that must be achieved as a result of the implementation of this comprehensive program. At the same time, it should be borne in mind that in the structure of the coal industry there are economic entities of state and private forms of ownership, the latter can be influenced only by economic and legal means directly established by law. And therefore, such a Program should be a component of a comprehensive regulatory act on the decarbonization of Ukraine's economy at the level of the Law of Ukraine, or the Law of Ukraine should have a direct reference to such a Program.

Keywords: coal industry, decarbonization, legal regulation, carbon emissions.

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IMPACT OF THE WAR IN UKRAINE ON GLOBAL AND NATIONAL FOOD SECURITY

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Abstract. Russia's military invasion of Ukraine was a shock to global commodity markets and caused the negative developments, associated with tightening restrictions on trade in agricultural products, fuel and fertilizers. As a result, the increase in world food prices in 2022 amounted to 23%, for vegetable oils – up to 30%. The World Bank's report in 2022 notes that this crisis may be the largest since the 1970's [1]. The UN Intergovernmental Food and Agriculture Organization (FAO) recorded an increase in the food price index by 12.6% in 2022, to 159.3 percentage points (pp), which is a record since 1990, when the indicator began to be used. The unprecedented rise in prices is due to their growth, first of all, for vegetable oils (by 23.2%), cereals (by 17.1%), as well as for meat, sugar and dairy products. In addition, prices for grain and oil are rising due to the instability of export supplies from Ukraine, the reason for which was Russian aggression [2]. It should be noted that the average value of the global food price index continues to rise steadily for the third year in a row. Compared to 2021, an increase global price index in 2022 was recorded for a number of socially important products - meat, dairy products, grains, vegetable oils, sugar.

The continuation of the war between Russia and Ukraine in the context of high and unstable international prices for raw materials and food products, raises concerns due to its possible negative impact on food security (both at the international and national levels). Globally, if the conflict leads to a sudden and prolonged decline in food exports from Ukraine, this will put additional pressure on world food prices. Low-income countries experiencing food shortages will suffer the greatest damage from this. Military confrontation could also undermine the purchasing power of the Ukrainian population by limiting food production, declining economic activity and rising prices.

The pandemic COVID-19 has depleted countries' budgets and foreign exchange reserves and led to record levels of debt, which making them less resilient to rising prices. Food spending accounts for a large share of consumer spending, and unemployment rates are high in many countries; if governments fail to mitigate the impact of such a shock, households will have no choice that to spend a large portion of their finances on food.

Russia's war against Ukraine destroyed important principles of the global food system in pre-complicated conditions. In the short term, there are three main steps, which can help reduce risks:

- unblock and reduce the risk of the Black Sea logistics routes;
- reduce trade restrictions and free up buffer stocks;
- individual countries must increase the supply of grain sold on the world market to change the balance of world supply;
- providing financial assistance to the most affected areas and population.

In addition, fundamental changes in global behavior, occurring in both the public and private sectors, could improve the transparency and sustainability of the global food system.

Possible transformation steps are as follows:

1. Sustainable transformation of agriculture to increase yields, especially in importing countries experiencing high population growth;
2. Finding ways to reduce global food waste and optimize land use for food and biomass production;
3. Accelerating the development and introduction of alternative meats and encouraging the consumption of the most effective proteins.

Unfortunately, the war in Ukraine is not over, and under such extremely difficult conditions the efficiency of the food system is

decreasing. But even in such difficult conditions, Ukraine is beginning to prepare its own program for transforming food systems. One of the major problems, which limiting the ability to successfully modernize food systems is the fact that global, national and regional actions, politics, strategies, legislative frameworks and investments are not comprehensive, but are fragmented across specific areas and issues. And therefore, Ukraine must develop a single consolidated position of the Government and domestic agribusiness regarding the role of Ukraine in ensuring global food security and ways to transform food systems towards ensuring their resistance to the effects of negative factors, in particular, military operations in Ukraine.

The food system of Ukraine is one of the most important sectors of the Ukrainian economy, the main task of which is the

sustainable provision of food products in the required range and proper quality to the population of the whole world. The realization of agricultural potential allows Ukraine to meet not only the needs of the domestic food market, but to become increasingly involved in solving global problems of providing food to the world's population, becoming a reliable supplier of food products to world markets even under the legal regime of a state of war.

If pandemic the COVID-19 has changed our views on the vulnerability of food security and measures to prevent and treat chronic diseases, than today's war in Ukraine demonstrates the weakness of world orders and communities in preventing and urgently responding to the aggressive actions and violence of certain countries. As a result of which it is not so much food security that is at risk, as long as the existence of humanity.

Keywords: food system; agricultural potential; government; food security.

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THE STATE AND PROSPECTS OF UKRAINIAN CIVIL SOCIETY AS A PUBLIC POLICY ACTOR UNDER MARTIAL LAW

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Abstract. An axiom of the existence of a sovereign and democratic state is a developed institutionalized civil society that is capable not only of self-organization, but also of communication in the sphere of the socio-political system. In the context of martial law, the process of institutionalization of Ukrainian civil society as one of the main actors of public policy certainly has its own peculiarities that affect the state and quality of the political system in our country. Currently, it is very important to study the role of civil society in state-building processes, since it has repeatedly become an outpost for the defense of democracy and European values in the realities of today.

The experience of the formation of Ukrainian statehood has previously shown that the freedom-loving Ukrainian nation has a huge potential for creating a genuine civil society. However, these were mostly situational and spontaneous outbursts of civic activity caused by socio-political and economic problems. The large-scale military aggression of the Russian Federation against Ukraine and the introduction of martial law prompted the popularization of the political space, and today society is a key factor in the transformation of the political space in our country. New movements and initiatives of citizens have revealed a significant resource of Ukrainian society, radically changed the old foundations and defined new horizons for the establishment of a conscious, strong and purposeful mechanism that can influence the decision-making of the main agents of the power process.

Today, the volunteer movement in Ukraine is admired in many countries around the world and is called a unique phenomenon. For example, in just a few months since the

beginning of the war, the volunteer movement in Ukraine has grown from the level of "individual activists" to groups of centralized, systematic action, which use modern management and logistics tools in their work, and volunteers have managed to create their own network of connections in countries democratic allies of Ukraine. Important that as a result, during the martial law period, the base of public and network of volunteer organizations expanded, their authority and support among the public significantly strengthened, and new ambitious civil society leaders emerged who are likely to want to expand their participation in the country's political processes in the future.

Also, the interaction of civil society with relevant government ministries made it possible to introduce such breakthrough innovations in the field of digital transformation of the country as the eDopomoga platform, which allowed to accumulate significant funds and provide effective assistance to those in need.

In other words, a new positive algorithm of interaction between civil society and its institutions and the government has emerged, and in some, unfortunately, rare cases, we can observe a transition from the format of domination and competition to fruitful interaction.

In particular, during martial law, the Verkhovna Rada of Ukraine considered and adopted many bills and resolutions that address various issues related to ensuring the state's defense capability, its functioning, and the rights, freedoms, and legitimate interests of citizens. The effect of the Decree of the President of Ukraine "On Approval of the National Strategy for Promoting the Development of Civil Society in Ukraine for

2021-2026", signed in pre-war 2021, has become more acute, and changes have also appeared in the legislative framework of Ukraine, which was amended quite quickly during martial law (among them - the Law of Ukraine "On Ensuring the Rights and Freedoms of Internally Displaced Persons" /2015, 2023/, the Law of Ukraine on Amendments to the Law of Ukraine "On Charitable Activities and Charitable Organizations" /2014, 2022/). All of this made it possible to quickly regulate the constitutional legal personality of civil society institutions, remove the usual bureaucratic obstacles to their activities, and, above all, even simplify their registration.

In general, with each passing day, we can observe how civic institutions are strengthening their control over the actions of the authorities, and how the rights and interests of citizens are being actively and effectively defended. For example, recently the whole country was shaken by large-scale public rallies and actions with the slogans "Money for the Armed Forces" and "Public Control of Budget Expenditures". This small example proves that repelling the military threat awakens the consciousness of even politically inactive citizens and is a powerful integrating factor and the basis for the formation of a common idea of social unity.

The uniqueness of the formation of a new model of public policy in Ukraine lies in the fact that civil society realizes itself as a public actor faster and more effectively than the state can. That is, the state must respond to new challenges in a timely manner, as the lack of regulatory frameworks for many aspects of its activities, financial reporting, and corruption risks can lead to the radicalization of public activity.

With each passing day of the war, Ukrainian citizens are increasingly demanding rapid reforms and have understandable expectations to have a state without oligarchy, corruption, and bureaucracy. Thus, it is imperative for the state to launch institutional transformations that will lead to changes in the system of relations between political actors and create new practices of cooperation.

Since Ukrainian civil society always acts as the main actor in regulating socio-political relations and supporting key policy areas in times of crisis for the state, it is necessary to establish constructive cooperation between state and civil society institutions, to direct efforts to build a high level of trust in the government, to focus on consolidating Ukrainian society, and to work on creating a high level of civic culture. It is important that this format of interaction becomes the basis for Ukraine's post-war recovery, as it is Ukrainian society that is able to help the government solve pressing social problems and offer creative and innovative ways of further development.

It is necessary to consolidate the most effective practices of civic engagement on the basis of civil society organizations, formalize their experience, and further plan and develop strategies for civil society organizations, volunteer movements, and civic leaders and direct them to coordinated and consolidated actions.

The state needs to ensure that its institutions are open to ongoing informal participation of civil society in decision-making and implementation. This can be done through public discussions, consultations, or voting. And civic activity should be based on further increasing the existing social capital and responsibility, deepening the atmosphere of trust in government institutions, and mobilizing the public to support and implement government decisions. The main goal of the joint work of the public and state sectors should be to raise the level of political culture and develop a network of civic education and information literacy.

Whichever of these mechanisms is used, the most important thing is that Ukraine's future path should be based on a modern, informed and developed civil society, on open interaction between the state and society, which will be supported by legislation and legal level and will have the character of symmetrical bilateral growth.

And ultimately, this can lead to the transformation of Ukrainian civil society into a full-fledged subject of state policy and

preserve Ukraine as a democratic, social and legal state. And openness, fair competition, liberalization, democracy, and the development of civic participation institutions

are not only the goal of the majority of Ukrainians for the near future, but also the main criteria for Ukraine's integration into the civilized world.

Keywords: civil society; government; digital transformation; public policy.

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TRANSFORMATIVE DIGITAL SOLUTIONS FOR HEALTHCARE

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Abstract. Digital healthcare systems are playing a key role in the healthcare revolution. These systems facilitate the creation of a centralized patient database, facilitating seamless access to medical records and allowing direct referrals to specialized healthcare providers. This not only optimizes the treatment process, but also increases the efficiency of providing medical services.

One of the significant benefits of digital healthcare systems is the ability to keep complete records of diagnoses and prescribed treatments. This feature not only helps healthcare professionals provide more personalized and efficient care, but also ensures continuity of care. With easy access to historical health data, practitioners can make informed decisions that lead to improved patient outcomes.

Telemedicine has become an invaluable lifeline for war-affected Ukrainians, especially when physical and psychiatric care facilities are closing or turning into ruins. Digitization of medicine is a vital necessity for its development and effective provision of medical services. Medical information contained in paper medical records should be a thing of the past.

Digital medicine should enable interaction between patients, healthcare professionals and institutions using information, communication and digital technologies. The transition of medical document management to electronic format is one of the main tasks of digital medicine. The creation of a full-fledged digital medical platform is an important step towards the digitalization of medical and related services, as well as the interaction of operators in this field. A digital medical platform is a dynamic set of systematized electronic data on the health status of an individual patient, which provides information exchange between

participants in the process of production and consumption of medical services.

An important element of the development of digital medicine is the introduction of telesystems for providing remote medical services to citizens and supporting the work of doctors, especially in rural areas.

Medicine is being transformed: periodical diagnostics becomes online diagnostics, the Internet of Things allows continuous monitoring of human health with the help of sensors, operators of medical and related services and infrastructure become participants in digital platforms - all this affects the quality, efficiency and functionality of the medical system assistance and support of citizens [1].

While Russia's ongoing armed aggression in Ukraine poses a serious threat to economic and social development, numerous innovative digital initiatives have allowed citizens and businesses to better adapt. For instance, the Action program enables citizens to configure access to dozens of government services on their smartphones, providing direct feedback on state policy decisions.

Both the public and private sectors have invested in more comprehensive digital health strategies. VEON (Mobile operator "Kyivstar"), a provider of digital communications, has partnered with Helsi Ukraine to offer an inclusive digital medical service. This service includes recording patient medical histories, referrals to specialists, telemedicine online consultations, electronic prescriptions, integration with pharmacies, and the integration of electronic prescriptions into pharmacies [5]. The system will comply with international standards while being compatible with European healthcare systems, facilitating easier data exchange between healthcare institutions and better coordination across continents.

In times of war, when millions of Ukrainians are internally displaced or seeking refuge abroad, it is crucial for Ukraine to consider how to rebuild its healthcare system effectively. One option may be transitioning from the large hospitals of Soviet times to primary healthcare models that offer both improved medical care quality and reduced costs.

Telemedicine technologies and services provide doctors with the opportunity to remotely connect with patients, quickly exchange information, and conduct video conferences, especially for those living in remote regions [4]. Telemedicine can be particularly valuable for patients with chronic illnesses who depend on timely medical assistance for proper treatment.

Ukraine continues to consolidate affected hospitals, and digital solutions can simplify access to medical services and increase the transparency of the national health care system. The online telemedicine service "E-Health", initiated by the state and public organizations as part of the medical reform, has been implemented, which allows patients to make appointments with doctors, receive electronic prescriptions and order medicines online. The implementation of the project began in 2016, and the first functional elements of the electronic system were already operational in 2019 [3, 6].

In a country where many are unemployed or rely on state assistance, securing necessary funding for the implementation of digital healthcare initiatives can be challenging. Therefore, it is crucial for digital solutions to be designed from the outset with sustainable development in mind and minimal dependence on funding sources.

Mobile applications enable citizens to easily access government services and receive support in the electronic healthcare sphere, and they can also be easily expanded to include digital solutions for mental health. While these digital services do not replace in-person consultations, they can significantly reduce travel time, saving patients both money and time on the journey to psychologists or psychiatrists.

As the conflict in Ukraine develops, the country has already adapted some digital initiatives to meet the needs of its population. Telemedicine is an invaluable means of connecting people to healthcare during and after the conflict; doctors can remotely monitor patients' conditions using medical visualization results displayed on screens and communicate directly with them through video conferences.

While telemedicine will provide medical assistance to people during and after the conflict, it also creates one problem: a technological barrier. Telemedicine solutions require access to a computer and an internet connection; as a result, elderly patients face difficulties in using them.

The goal is to connect doctors with patients using video conferencing technology, providing physicians with effective means of information exchange, monitoring patient symptoms, and even remotely diagnosing cases. Such technology can ease the travel burden for doctors who need to navigate challenging terrain, simultaneously increasing access to medical services.

The war in Ukraine has had devastating consequences for mental health and medical services overall, as well as an increased demand. Additionally, the conflict has only intensified further reforms of the weak healthcare infrastructure in Ukraine.

As a result, many Ukrainians are turning to digital solutions to improve their lives and cope with difficulties arising from the conflict. Telemedicine and remote monitoring have proven to be useful measures to meet citizens' needs during these crisis periods.

At the core of this solution is the creation of a modern model of primary healthcare focused on maintaining people's health outside of hospitals. This will be crucial for the restoration of Ukraine's healthcare system, simultaneously minimizing costs during wartime by reducing the need for unnecessary medical interventions.

The issue of creating a national Electronic Health Record (EHR) system remains relevant. EHR is a dynamic set of systematized electronic data on the state of health of an

individual patient, which provides information exchange between participants in the process of production and consumption of medical services.

Key stages of creating an EHR:

1. Creation and approval of national standards of digital medicine.

2. Introduction of Computerized Medical Record: systematic work on digitization of medical record data, introduction of archival and backup functions.

3. Introduction of Electronic Medical Record: medical records of patients are kept by the doctor in electronic form, and digitized archival medical records are linked to them. Duplicates on paper media are not required.

4. Introduction of Electronic Patient Record: patient data from different medical institutions are stored in a unified form in one database, i.e. Electronic Medical Record from

different medical institutions are combined in one database, thus, each doctor from his terminal can access and the possibility of entering data. This also applies to the data that the patient enters into the program on his own.

5. Implementation of Electronic Identifiers: identification of users of the eHealth system [7].

Along with this, the digital transformation of medicine can be accelerated by the introduction in domestic practice of involving certified strategists of the digital transformation of health care [2].

Therefore, digitalization of medicine is one of the key tasks for Ukraine, both in peacetime and in wartime. Digital solutions can ensure the availability, quality and efficiency of medical services, even in the most difficult conditions.

Keywords: digital health transformation; e-health; electronic health record.

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USING USAID'S OCA METHODOLOGY IN INSTITUTIONAL AUDIT OF PUBLIC AUTHORITIES IN UKRAINE

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Abstract. Modern global challenges facing the system of public management and administration of Ukraine during the last 3-4 years, as well as the prospects of European integration require special attention to the organizational development of public authorities. One of the mechanisms of assistance to public authorities in strengthening their institutional capacity is institutional audit. The basis of an institutional audit is an assessment of the level of organizational capacity of a public institution with the development of further recommendations for organizational development.

The purpose of the study is to substantiate theoretical perspectives and practical recommendations regarding the adaptation of USAID's OCA methodology to the mechanism of institutional audit of public authorities in Ukraine. The object of the study is the process of institutional audit of public institutions in terms of assessing their institutional capacity.

To achieve the goal of the research, the methods of analogy, comparison, system approach, generalization, structural approach and other general scientific research methods were used, which made it possible to obtain the following results:

- USAID's OCA methodology has demonstrated its effectiveness for Ukrainian non-governmental organizations and is characterized by a comprehensive approach to assessing organizational capacity;

- USAID's OCA methodology is understandable for foreign partners and donors of Ukraine, especially the USA and EU countries, and therefore it will be easily adapted to current programs and strategies for the development of public administration in Ukraine and easily supported by foreign partners;

Keywords: institutional audit; organizational development; public authorities; organizational capacity; USAID's OCA Tool.

- In the original USAID's OCA tool assesses technical capacity in seven domains (Governance, Administration, Human Resources, Financial Management, Organizational Management, Program Management, Project Performance Management), and each domain has a number of sub-areas. The use of USAID's OCA methodology in this format and volume is only possible for institutional audits of public institutions at the national level (ministries, agencies etc.). Instead, authorities in regions and localities need to adapt this methodology in the direction of its simplification and reduction of the number of indicators of the level of organizational capacity. After all, such organizations mostly do not have a development strategy or even its elements (mission, vision, values), rarely use program-target and project methods, and human resources management, as a rule, is reduced to personnel administration. And that is why they need mentoring support for organizational development to a greater extent than just evaluation and formation of a list of recommendations.

The conducted research draws the attention of key actors of the public administration system of Ukraine to the need for greater formalization and structuring of the institutional development of public institutions. The practical results of the conducted research are the basis for improving the methodology of institutional audit, its differentiation according to the levels of organizational development of public institutions, which will have an impact on the practice of institutional audit and the public policy of strengthening the institutional capacity of authorities in Ukraine.

PECULIARITIES OF COMMUNICATIONS WITH THE PUBLIC DURING THE RUSSIAN-UKRAINIAN WAR: DISINFORMATION AND FAKES

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Abstract. Disinformation plays a significant role during the Russian-Ukrainian war that began in 2014. This conflict was accompanied by an intense information war, where different parties used different techniques to influence public opinion and the international community.

Here are some examples of disinformation during the Russian-Ukrainian war:

- fake news and manipulation of information: many news stories that circulated on the Internet were unverified or completely false. This applied to both Ukrainian and Russian mass media. The goal was to create a certain perception of events or to evoke an emotional response.

- image manipulation: retouching photos and using photomontage to create false scenes or banished situations.

- use of social networks: social networks such as Facebook, Twitter and VKontakte have been actively used to spread disinformation. Creating fake accounts and groups to spread propaganda and misinformation.

- creation of fake news agencies: the Russian authorities created fake news agencies that looked like independent sources of information, but actually spread propaganda.

- fake interviews and statements: creating fake interviews and statements from fictitious witnesses or military experts to support a certain native idea or version of events.

These techniques are aimed at changing public perception and influencing decision-making at various levels, including national and international. To fight fake news, it is important to develop critical thinking among citizens, support journalistic ethics and use technological means to detect and stop the spread of fake news.

In February and March 2022, in the first week after the Russian invasion of Ukraine and the start of the Russo-Ukrainian war, the editors of the Russian Wikipedia warned their readers and fellow editors of several repeated attempts by the Putin-led Russian government to engage in political censorship, Internet propaganda, disinformation attacks, and destructive editing an article listing the losses of Russian military personnel, as well as Ukrainian civilians and children due to the ongoing military conflict.

Russian disinformation has also sought to raise anti-refugee sentiment in Poland and other countries dealing with an influx of mostly Ukrainian war refugees. Social media accounts identified as having ties to Russia shared stories, including claims of refugees committing crimes or being unfairly privileged, or local residents discriminating against refugees (particularly black and non-Ukrainian refugees). Such disinformation aims to weaken international support for Ukraine.

During the new phase of the conflict between Russia and Ukraine, which began on February 24, Russian government-controlled mass media continued their practice of disseminating (fake) news, which they have been carrying out since 2014. These fakes include both oral fictional messages and staged news stories using video footage.

At the beginning of the invasion, telegram channels widely distributed false information about the progress of the war, such as claims that the Ukrainian leadership had already left the country or signed a surrender agreement. Information was also spread that the population of captured cities greets the Russian occupiers as "liberators", and Ukrainian special services listen to conversations and

read citizens' messages in accordance with "wartime" rules, etc.

On March 7, the occupiers brought 14 propagandist journalists to the Zaporizhzhya nuclear power plant to film "thankful for the liberation of the power plant workers" and to justify the aggression, as well as to assure the citizens of Russia that the nuclear power plant is completely safe.

According to Lyudmila Denisova, the Verkhovna Rada Commissioner for Human Rights, on April 6, the Russian military abducted Ukrainian civilian men in order to present them as prisoners of war. The Russian side actively denies testimony about war crimes, calling them fake.

Also, an important direction of Russian propaganda is the Western media space. The spread of Russian disinformation in the United States is due to theses about the conspiracy of elites: corporations, media, social networks, politicians who, as it were, have seized power and lie to people, but in fact are profiting from wars, in particular, in Ukraine. This is a modification and continuation of the well-known Soviet narrative, with the help of which it tried to conquer the world in the 20th century: capitalists are profiting from the workers, and Moscow is ready to "liberate" everyone.

The Kremlin sends a message to the European audience about "the USA, which conquered the countries of Europe." Traditionally, the Kremlin's special services conducted active activities in the countries of the former socialist camp, and especially in the Global South. This is a kind of "cosplay" of the Cold War and the creation of its own Russian spheres of influence. Using anti-colonial rhetoric and the emotions of people who are exposed to the horrors of Western exploitation every day, the Kremlin is cynically trying to create its "empire". Russia is actively intimidating, for example, the same Arab world as the USA. In the same way, Russian propaganda happily rubs its hands in anticipation of a conflict between the United States and China, seeking world instability and chaos for the benefit of its geopolitical game.

A few more facts that show that Russian disinformation poses a considerable threat to the world as a whole. As reported in the report "Disinformation and Russia's War of Aggression against Ukraine" from April 2022, Russia was not considered responsible for the war in Ukraine in the following countries: in Cyprus - 51% of respondents, in Bulgaria - 46%, in Greece - 45%, in Slovenia - 39%, Slovakia - 36% and Hungary - 34%. However, in Europe as a whole, only 17% of Europeans do not consider the Russian authorities guilty of the war in Ukraine.

The success of Russian mass media, in terms of interest and the number of views, is especially noticeable outside Europe and the USA. Especially vulnerable to propaganda are the countries of the so-called Global South, in some of which the anti-American and anti-Western narrative was fueled by Soviet propaganda for many years. At the time of the invasion of Ukraine, RT en Español was the second most popular Spanish-language YouTube channel with 5.95 million subscribers. RT in the same South America is often perceived not as a propaganda mouthpiece, but as an ordinary media that can be trusted. Disinformation in Spanish helped influence Spanish-speaking residents of the United States as well.

Since the new year, the Kremlin has noticeably intensified hybrid information attacks on the Ukrainian information space. They take place through agents of influence posing as Ukrainian media. Through its Telegram channels, which are disguised as Ukrainian ones, propaganda affects an audience for which "not everything is so clear-cut" and which tends to shift the blame to the authorities and their selfishness.

In November, an information attack took place, which was synchronized with the attacks on civilian infrastructure, promoting the narrative that the government is profiting from the sale of electricity abroad and that, in general, the lights are being turned off unfairly.

Since the new year, the Kremlin has noticeably intensified hybrid information attacks on the Ukrainian information space. They take place through agents of influence

posing as Ukrainian media. Through its Telegram channels, which are disguised as Ukrainian, propaganda affects an audience for which "not everything is so clear-cut" and which tends to shift the blame to the authorities and their selfishness.

It can be predicted that in 2024, Russia will provoke conflicts and other incidents in various societies and use them in its information war. It is already attracting attention how Russian propagandists present information about "a series of strange accidents and fires in the USA", hinting at their non-accidental nature.

Preservation of healthy optimism, development of the volunteer movement and

defense forces of Ukraine is the answer to this challenge. Fortunately, innate Ukrainian humor, poetics and creativity allow Ukrainians to maintain adequacy and not trust fake information.

To prevent fakes and disinformation, a set of measures is being implemented, such as increasing media literacy, developing critical thinking, supporting independent media, and using technological means to identify and stop the spread of disinformation. Another important direction is the development of international cooperation to identify and counter information threats.

Keywords: development; disinformation; social networks; propaganda; misinformation.

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IMPROVING THE MECHANISM OF PROVIDING ADMINISTRATIVE SERVICES IN THE CONDITIONS OF DIGITAL TRANSFORMATION OF PUBLIC ADMINISTRATION

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Abstract. The administrative reform in Ukraine had a number of features, one of which is the specificity of the formation of a categorical apparatus in the field of administrative services. This is primarily due to the fact that, due to the rapid implementation of the reform, the development of the theoretical apparatus in this field did not go through the traditional stages of scientific development. That is why the introduction of the term "administrative service" into Ukrainian legislation was preceded by a legal justification. It is logical to study the topic of administrative services in detail in scientific studies, which will allow to identify gaps in legal regulation, incorrect interpretations, etc.

The administrative reform in Ukraine brought the principle of "service state", because the algorithm of interaction of state authorities with citizens changed, identifying the latter as clients for receiving administrative services provided by the state. Moreover, the existence of such relations between citizens and the state is evidenced by payment for the provision of administrative services.

The concept of the "service state" is evaluated as a positive trend, because it speaks of a change in the role of the state for society, its tasks, and the approval of new social values and priorities.

The role of administrative services is expressed in their social significance, and the advantage is that, unlike public services, they can be provided by different entities (both authorities and other commercial or non-commercial organizations).

That is why every member of society must be conscious and aware in order to understand the essence of the services that he can receive from the state to improve the quality of his life. According to the Concept of Administrative

Reform in Ukraine, there are the following types of services [1]:

- public (state);
- administrative [1].

Administrative services differ from other types of activities of authorities in that there is a request from the applicant for these services, in which an individual or a certain organization voluntarily interacts with an executive authority to receive an administrative service.

Based on the conducted study of the interpretation of the essence of the concept of "administrative service", it can be concluded that an administrative service is a legitimate, normatively defined consistent activity of state bodies, as well as institutions subordinate to them, which are entrusted with the authority to provide administrative services at the request of citizens, with the receipt beneficial effect on ensuring and realizing the legitimate interests of citizens or organizations.

The mechanism for providing administrative services means the method established at the legislative level for the implementation of state functions by state authorities in the form of legal actions regarding the provision of administrative services ordered by the recipient of services.

It was established that there are certain gaps at the legislative level that affect the clarity of the process of providing administrative services by state authorities, insufficient regulatory framework for assessing the quality of providing administrative services, etc. Particular attention is paid to the need to strengthen the role of administrative regulations, which act as a legal source for establishing requirements for the procedure for the implementation of administrative services by relevant state authorities or authorized organizations, including in electronic form.

Having identified a number of problems that exist in the field of providing public services with an emphasis on administrative services, it is proposed to improve methodical approaches to increasing the efficiency of the system of providing electronic administrative services in public administration through detailed and ongoing monitoring of the quality of the provision of administrative services, which is possible under the condition of close government communications and feedback from public authorities that provide these services to society. It is also necessary to build a clear algorithm of actions of state authorities at all levels through administrative regulations regarding the introduction of guarantee

obligations regarding high-quality and timely provision of administrative services. Emphasis on administrative regulations for the provision of electronic administrative services will allow to optimize the process of solving various problems and tasks that arise when citizens apply for these services.

A number of measures are given to improve the implementation mechanism for the provision of electronic administrative services, among the main ones: integration into European platforms, improvement of existing legislation to avoid contradictions and shortcomings in the system of administrative regulations for the provision of electronic administrative services, etc.

Keywords: administrative reform; service state; mechanism.

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IMPROVING THE DIGITALIZATION POLICY OF PUBLIC ADMINISTRATION

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Abstract. In the rapidly developing technological world, digital transformation and innovation remain an integral part of government management. An important area that needs modernization is public administration. Improving the state policy of digitization in this area can improve the quality of services, the efficiency of management, and the trust of citizens and businesses in the government.

It has been established that Ukraine should rely on the experience of leading countries in the world in the digitization of public administration, which already have experience in this area and the implemented technologies are working to improve the lives of society, for example, on the experience of the European Union countries.

According to the "Strategy for the Digital Transformation of Ukraine until 2030" [1]: "digitization is the introduction of digital technologies into all spheres of life." And in the scientific literature, the concept of "public administration" is defined, for example, as "...as the activities of public administration to meet the general public interests of society" [2]. In our opinion, it is worth noting that the concept of "digitization of public administration" can be interpreted as the process of using digital technologies to improve the efficiency and transparency of the activities of state institutions and improve the interaction between state institutions, citizens, and businesses.

The digitization of the public administration sector has a wide range of benefits, including:

1. Improved efficiency and productivity of government agencies.
2. Improved quality of administrative services.
3. Increased transparency and accountability of government agencies.

4. Expanded access for citizens to information and services.

5. Promoting economic development.

Ukraine, like most developed countries, is working to implement digital technologies in most spheres of society and government. For example, in 2020, the Verkhovna Rada of Ukraine adopted the Law of Ukraine "On Electronic Trust Services," which created the legal basis for the development of electronic document management and electronic services in the public sector. Also, it is worth considering the Strategy for the Digital Transformation of Ukraine until 2030, which was adopted in 2021 by the Cabinet of Ministers of Ukraine.

For the proper and most complete implementation of digital technologies, it is necessary to develop digital infrastructure. As stated in the Strategy [1]: the state is of great importance in creating both hard and soft digital infrastructure. One of the types of so-called analog innovation structure implementation is cooperation between different sectors and companies that perform the function of interaction between corporations and startups.

Startup school is one of the fundamental elements for the development of any sphere. For example, an environmental application is an example of an electronic service that can be used to digitize public administration in the field of environmental protection. In this sphere, there is a startup called "FreeBreathing" which was founded as a result of passing the Sikorsky Challenge startup school. This application aims to help people with allergies to green spaces, asthma, and other respiratory diseases find the most optimal route to their destination. The functionality of the application combines the "business-society-country" model, which

manifests itself in advertising integrations, writing targeted content for pharmacies, medical products, and eco-stores, etc.

It is important that the application is interactive, meaning that we have the opportunity to involve citizens in filling the databases with information about green spaces, hazardous and allergenic areas. Currently, active work is underway on the implementation of artificial intelligence technology, which will allow people who do not have the appropriate education in botany, ecology, or allergology to mark a hazardous plant, thanks to photo or video recording and marking it on a map or with the help of geolocation.

It is important for society and the country in the field of ecology that the application will have a catalog of plants that grow in the relevant territory, including rare and unique plants that are included in the Red Book of Ukraine.

We consider it important in the functionality of the application to provide primary consultations with allergists who, in chat mode, can answer your questions about symptoms, reducing the manifestation of allergic reactions, etc.

We are in close cooperation with the Executive Committee of the Kryvyi Rih City Council, which provides information on the exact location of "green zones", pharmacies, medical institutions, as well as accurate and complete information from the city's eco-posts about the composition of pollutants in the air.

During the development of the application, a survey of potential users in the city of Kryvyi Rih was conducted. It was revealed that the need for the implementation of the application exists, as citizens need information about

dangerous allergenic zones and the state of the air we breathe. According to the results of the survey, the need to add a danger alert and weather forecast in the city to the functionality was revealed.

It is expected that the implementation of the application will help allergy sufferers and asthmatics to breathe fresh air without fear of exacerbation of symptoms. The application will also help to prevent dangerous and even fatal situations. In addition, it can lead to a decrease in the consumption of drugs, which will have a positive impact on the overall health.

Therefore, the definitions of the concepts of "digitalization" and "public administration" were given. The author's understanding of the concept of "digitalization of public administration" was introduced. The advantages of digitalization of the public sphere were noted, namely: efficiency and productivity of state bodies; high quality of providing public services to the population; transparency and accountability of state authorities and local self-government; improving access to information and services and promoting the economic development of Ukraine. It was revealed that the digitalization of any area is impossible without the implementation of digital infrastructure, the development plan of which is specified in the Strategy for the Digital Transformation of Ukraine until 2030.

An example of improving the policy of digitalization of public administration in the field of ecology and health care is given, due to the implementation of the "FreeBreathing" startup - a mobile application that helps to avoid dangerous allergenic zones using maps and routes.

Keywords: digital transformation; public administration; business.

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MODERN APPROACHES TO THE ORGANIZATION OF STAFF RECRUITMENT

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Abstract. A necessary condition for the successful operation of any organization is the effective work of personnel, therefore attention to personnel management issues is increasing. After all, effective activity in the field of personnel management leads to the achievement of the organization's goals. The main task of this area is to create conditions for every employee to realize their potential, to strive to perform the tasks set before them in the best way. But the higher the competition in this area of the organization's activity, the more attention is paid to the development of new areas of staffing of the enterprise. Management of enterprises and personnel services study the experience of domestic and foreign enterprises and implement the best achievements in this field. Leasing and outstaffing of personnel are new directions of work with personnel. The purpose of the article is to study the essence of new ways of staffing the enterprise and the prospects of their implementation at enterprises of Ukraine.

In the process of personnel management at the current stage, in connection with the growth of competition for professional personnel, the problem of finding a quality employee is becoming more and more difficult. As a result, companies spend a lot of time on personnel work. An opportunity for the company's management to focus on its core activities is the introduction and development of new areas of staffing, such as personnel outstaffing and leasing. Thus, the company engages third-party organizations to solve its personnel issues.

Let's consider the essence of these concepts and their differences.

With personnel leasing, employees are always on the staff of the provider company, which hires them, and then "leases" them to the customer organization.

In the case of outstaffing, the customer organization usually recruits employees from its personnel reserve, but they are listed in the

performing company for as long as it is beneficial for the customer. The customer can decide to transfer them to his staff or hand them over to the executor campaign for use in other leasing projects. When the situation changes, they are released.

Both in the case of leasing and outstaffing of personnel, the customer organization arranges personnel in the staff of the performing company, which specializes in the performance of similar services. At the same time, the executing company becomes the official employer for the employees of the customer organization and is responsible for the correct registration of relations and compliance with labor legislation. The customer organization bears financial and legal responsibility for the personnel, including for the calculation and payment of wages, the registration of vacations and sick days, and the maintenance of relevant documentation.

Outstaffing can be used by hiring employees who were temporarily involved in one-off projects. After the relevant documents are drawn up, most of the personnel work concerns are transferred to the executing company. Only the entry in the work book changes, not the content of work and working conditions [1].

The main advantage is the reduction of economic costs, which are especially relevant during the intensive development of the enterprise, when administrative costs for working with personnel increase significantly, such as the calculation of wages and benefits, submission of reports to funds, registration, acceptance, etc.

A significant effect is achieved by reducing costs for expanding the staff of accountants and human resources. Part of their functions can be taken over by the provider company, while the total costs can be lower. In addition to reducing labor costs, indirect costs are also reduced: rent of premises for accommodation

of new employees, cost of equipment and software, consumables.

An important role is played by the qualifications of specialists engaged by companies specializing in leasing and outstaffing of personnel. Costs for providing services for employees to participate in the production process are included in the costs associated with the production and sale of products, therefore, they can be included in the cost price [2].

When an employee is fired, the need to find a replacement for him passes to the service provider during personnel leasing, thus the customer company guarantees itself the availability of a permanent and full staff of employees, which is another advantage. The use of outstaffing is relevant in the situation of avoiding the risk of firing an employee, i.e. with high staff turnover. Most foreign companies hire new employees for a certain period using outstaffing. The right to transfer to the company itself must be earned after working for it for a certain time, so the decision to hire part of the employees will be logical for many companies.

The considered areas of staffing have their own shortcomings. Among the most

significant is the danger of decreasing motivation. The employee feels nervous about being transferred to another company. To avoid these negative consequences, it is necessary to skillfully adjust the communication process with employees. The provider company must assure the employee that, if necessary, he will receive the necessary recommendations from the company for which he actually works.

Thus, the considered sources of personnel recruitment provide an opportunity for employers to reduce personnel costs and provide the organization with highly qualified employees. The demand for temporary employment of personnel is growing in the domestic labor market. Such services are used by enterprises whose business is connected with seasonal fluctuations in the market and developing companies. It is necessary to pay attention to the fact that the implementation of leasing and outstaffing when recruiting personnel has its own characteristics. Personnel leasing is used by companies when employees are needed to perform a specific job, and outstaffing is used to reduce costs associated with the staff retention process.

Keywords: management; development; human resources.

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ANALYSIS OF LEGISLATIVE RESTRICTIONS REGARDING COMMUNICATIONS OF LOCAL GOVERNMENT BODIES WITH THE PUBLIC DURING MARITAL STATE

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Abstract. With the introduction of martial law on February 24, 2022 as a result of the full-scale war waged by the Russian Federation on the territory of Ukraine, citizens faced a number of restrictions provided for by legislation in similar situations. In particular, this applies to the area of access to information and certain forms of public participation. All this complicates the relations of local self-government bodies with their own public, but some local government bodies still abuse (consciously or unconsciously) the restrictive measures of the legislation, avoiding publicizing a significant part of their activities.

Therefore, there is a need to study the legal restrictions for local self-government bodies and civil society institutions and provide recommendations on facilitating the latter's access to information about the government.

So, since the beginning of the war on the entire territory of Ukraine:

- strikes, mass gatherings and actions are prohibited (a direct requirement of the Law of Ukraine "On the Legal Regime", Article 19);
- restricted: free collection and distribution of information (distribution of information on movement, location of military equipment and personnel is prohibited, distribution of information from state registers is limited); freedom of thought and freedom of speech (prohibition of campaigning and dissemination of information about the activities of pro-Russian political forces, public organizations and their affiliated structures).

Let's consider the peculiarities of the legislation regarding access to information of civil society institutions and community residents during martial law. Yes, Art. 6, 22 of the Law "On Access to Public Information" defines an exhaustive list of reasons for refusing to provide an answer to a citizen's request, namely, when the harm from the disclosure of such information outweighs

the public interest, as well as when it is solely in the interests of national security, territorial integrity or public order. And the Resolution of the CMU dated March 6, 2022 No. 209 "Some issues of state registration and functioning of unified and state registers, the holder of which is the Ministry of Justice, in the conditions of martial law" limits the provision and distribution of information from state registers.

That is, refusal to provide information for any other reasons not provided for by law is illegal. Such a decision can be challenged in court or addressed to the ombudsman.

It turns out that in Ukraine it is now possible to submit a request and receive any information on it from executive authorities and local self-government bodies, in particular, regarding budget financing of targeted programs, purchased transport, etc. [1].

However, in practice, there are often cases when public officials use the vagueness of legal wording found in the law to their advantage. After all, it is the subject of decision-making (that is, the same authority) that currently determines the degree of "public interest", "damage" that will be caused by making this or that information public. The same can be said about the wording "in the interests of national security" regarding obtaining permission to access public information [1].

As for the limitations of the constitutional rights of a person and a citizen during war, the legislation determines the following. In accordance with clause 3 of the Decree of the President of Ukraine No. 64/2022 "On the introduction of martial law in Ukraine", in connection with the introduction of martial law in Ukraine, the constitutional rights and freedoms of a person and a citizen may be temporarily limited for the period of the legal regime of martial law. provided by Articles 30

– 34, 38, 39, 41 – 44, 53 of the Constitution of Ukraine [1].

Please note that the list of restrictions includes Art. 38 of the Constitution: "citizens have the right to participate in the management of state affairs in all-Ukrainian and local referendums, to freely elect and be elected to state and local self-government bodies" [2]. At the same time, none of the acts (Constitution, this Decree, other documents for its implementation) do not regulate prohibitions/cautions regarding such participation [1]. The legislation defines precautionary norms regarding the holding of rallies and elections/referendums.

As for the participation of citizens in the adoption of those decisions that directly concern them, the ban on such participation is not prescribed in any regulatory act [1].

That is, citizens can:

- participate in decision-making regarding reconstruction, development of cities, solving social and household issues, etc.;
- collect signatures, submit proposals and publicly discuss issues not related to changes in the state system, borders and delegated powers [1]

This is possible, since the right to appeal to the authorities and receive an answer is guaranteed to citizens by Art. 40 of the Constitution of Ukraine. In addition, it belongs to those rights that cannot be limited even during martial law [2].

So, after analyzing the legislation for restrictions on communications with the public, it can be argued that there are restrictions, but many of them are determined by the expediency of access to certain

information, the degree of influence on national security, etc. That is, local self-government bodies often exaggerate (intentionally or unintentionally) the threat from the publication of various information, from relations with the public through its participation in decision-making, etc., thereby justifying the limitation of communicative work with it.

Therefore, the issue of restoring/improving relations between local self-government bodies and their public during martial law requires additional study. Proposals in this direction were developed by researchers within the framework of the Council of Europe project "Strengthening public participation in the democratic decision-making process in Ukraine" [1], since this issue is important in the context of ensuring the preservation of participatory democracy in Ukraine even during a full-scale war.

Recommendations for reestablishing relations between local self-government bodies and their public:

local self-government bodies should expand (restore) access to information about their activities (not related to defense capability) for civil society institutions and residents;

establish sustainable communication with community residents regarding operational decisions by local self-government bodies, as well as interaction with volunteer initiatives, subjects of economic activity, internally displaced persons, including them in the development of decisions that affect them or can help in the sustainability of the community [1].

Keywords: martial law; government; civil society.

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STATE POLICY OF SUPPORTING WAR VETERANS IN THE ACTIVE PHASE OF COMBATS IN UKRAINE

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Abstract. Before the start of the full-scale invasion of Ukraine, 500 thousand people were registered as participants in the ATO/JFO since 2014. Due to a full-scale Russian invasion, the number of individuals mobilized or joining volunteer forces, as well as their families and the families of fallen defenders, could exceed 5 million people. The transition of military personnel to civilian life will be a serious challenge for the country. For example, unflattering US statistics show that suicides among veterans for a long time remained at an average of 22 cases daily. In Ukraine, such figures as of 2023, given the circumstances of a full-scale war, have not yet been made public.

Among the main problems that currently exist in Ukraine:

- failure to identify the real needs of veterans and members of their families, as well as their dramatic changes since the full-scale invasion;
- ignorance by veterans and members of their families about opportunities from the state, budgetary institutions, and international organizations;
- support for veterans is organized as a system of payments and benefits, for which veterans must apply separately.

The article analyzes the state policy of supporting war veterans in Ukraine in the active phase of hostilities, prospects for the introduction of new mechanisms, problems of providing for veterans and ways to solve them.

The purpose of the article is to analyze the state policy of supporting war veterans in Ukraine in the active phase of hostilities, prospects for the introduction of new mechanisms, problems of providing for veterans and ways to solve them. The key priorities of the Ministry of Veterans are summarized, including: rehabilitation and return of veterans to normal life; memory and respect; resocialization. The system of social protection, healthcare, psychological rehabilitation and socialization of war veterans, which need improvement, has been partially revealed.

Reform of support for war veterans involves the use of a comprehensive strategy to increase the social security of war veterans and the introduction of new methods and practices to solve their key problems. The reform needs a strong vertical system for managing the social security of veterans in order to change society's attitude towards them over time and make it impossible to violate the rights of veterans without compelling reasons. To implement this vertical management system, the following steps must be taken:

- determining the foundations of state policy in the field of social security for war veterans;
- improvement of strategic planning in the field of social security for war veterans;
- proper coordination of the work of state and local governments related to the organization and provision of benefits and services to war veterans.

Keywords: public policy; war veterans; military operations; provision of war veterans; war veteran status.

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SOME ASPECTS OF STRENGTHENING THE UKRAINIAN STRATEGIC AND LEGISLATIVE FRAMEWORK ON RENEWABLES, CONSIDERING THE RESPECTIVE UPDATES IN THE EU POLICIES

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Abstract. The recent two years have made a great impact on the European Union's strategies and policies related to energy and climate. The Russian war against Ukraine and its consequences led to the necessity of changing and adjusting the EU's internal and external approaches to the green transition promotion, implementation, and building of partnerships in the respective sphere. New short and long-term practical solutions were presented in line with the overall European vision and values, including with and regarding Ukraine.

The new EU External Energy Strategy has stated that the green energy transition is the only way to simultaneously ensure sustainable, secure, and affordable energy worldwide. The EU is thus determined to stay the course and engage with partners across the globe to encourage partner countries to enhance their climate ambition and define their pathways to climate neutrality, but also to establish long-term relationships that are mutually beneficial, in particular in the area of energy [1, p. 1]. The war in Ukraine has brought upheaval, but also new impulses for the EU's energy and climate policy, which will affect the bloc's neighbours, and not only Ukraine itself [2, p.10].

Remarkably, the REPowerUkraine initiative was announced to ensure energy supply, and rebuilding the Ukrainian energy sector after the war [3], as a consistent part of the noted EU External Energy Strategy. According to its text, the focus for Ukraine should be on energy efficiency, renewables, renewable hydrogen, biomethane and future-proof infrastructure [1, p. 11]. Such a clear emphasis on these key areas should serve as a

guide for Ukraine when revising its own strategic and legislative frameworks. These issues gain even higher relevance for our state due to the recent European Commission's official recommendations on starting negotiations on Ukraine's accession to the EU and ongoing global processes of building cooperation for Ukraine's post-war recovery.

Nowadays, accelerating the renewables rollout is one of the important trends in EU, which has already been presented in the strategic documents and draft legislation. In this regard, the newly adopted REPowerEU Plan requires special attention. Overall, it is about rapidly reducing EU's dependence on Russian fossil fuels by fast forwarding the clean transition and joining forces to achieve a more resilient energy system and a true Energy Union [4, p.1]. Important to notice, that the REPowerEU Plan underlined, that a massive speed-up and scale-up in renewable energy in power generation, industry, buildings, and transport will accelerate our phasing out of Russian fossil fuels [4, p.6]. Speaking about substituting fossil fuels and accelerating Europe's clean energy transition, the above-noted plan presented the next key directions: boosting renewable energy; accelerating hydrogen; scaling up biomethane; reducing fossil consumption in hard-to-abate industrial and transport sectors; delivering REPowerEU – with skilled people, raw materials and a complete regulatory framework; speeding up permitting and innovation.

In the current reality, the deep interconnection of fossil fuels with adverse human rights violations requires faster launching of alternative solutions. At the same

time, the REPowerEU plan underlines that slow and complex permitting processes are a key obstacle to unleashing the renewables revolution and for the competitiveness of the renewable energy industry [4, p.11]. Considering such a challenge, the European Commission issued Recommendations to tackle slow and complex permitting for major renewable projects, and a targeted amendment to the Renewable Energy Directive to recognise renewable energy as an overriding public interest [5].

Particularly, Member States should ensure that the planning, construction and operation of plants for the production of energy from renewable sources, their connection to the electricity, gas and heat grid and the related grid itself and storage assets qualify for the most favourable procedure available in their planning and permit-granting procedures and are presumed as being in the overriding public interest and in the interest of public safety [6, p. 4].

Moreover, the Recommendations emphasised that the Member States should swiftly identify suitable land and sea areas for renewable energy projects, commensurate with their national energy and climate plans and their contribution to reaching the revised 2030 renewable energy target. As part of this mapping process, limited and clearly defined areas should be designated as particularly suitable for the development of renewable energy (renewable go-to areas), while avoiding as much as possible environmentally valuable areas and prioritising inter alia degraded land not usable for agriculture. For this purpose, Member States are encouraged to make use of the updated datasets available in the Energy and Industry Geography Lab10 ('EIGL') [6, p. 6]. The above-noted provisions have found their operationalisation in the European Commission proposal for the Directive of the European Parliament and of the Council [7], where detailed procedures, tools, and explanations are provided.

The above-raised questions are part of quite a long list of measures and actions, planned by the EU as of today in connection to the REPowerEU. Besides, it should be considered

that all the updates in the EU policy framework are going on in line with earlier set priorities. EU has not refused its ambitious goals and approaches to development, which had been earlier set out by the European Green Deal, 'Fit for 55' package, and others aimed at enabling green energy transition. These initial policy and legislative platforms remain the foundation of all the new initiatives.

Thus, Fit for 55 package is a set of proposals to revise and update EU legislation and to put in place new initiatives with the aim of ensuring that EU policies are in line with the climate goals agreed by the Council and the European Parliament [8]. Moreover, the Council agreed to set a binding EU-level target of 40% of energy from renewable sources in the overall energy mix by 2030. The current EU-level target is at least 32 %. Member states will need to increase their national contributions set in their integrated national energy and climate plans (NECPs), to be updated in 2023 and 2024, in order to collectively achieve the new target. [9]. So, finally, the targets of the 'Fit for 55' will be increased.

More widely, the European Green Deal is a new growth strategy that aims to transform the EU into a fair and prosperous society, with a modern, resource-efficient and competitive economy where there are no net emissions of greenhouse gases in 2050 and where economic growth is decoupled from resource use [10, p. 2]. It is a road map of measures aimed at transforming the European Union into an efficient, sustainable, and competitive economy, and defines the means of transforming Europe into the world's first climate-neutral continent by the noted year, stimulating economic development, improving health and quality of life of people, as well as transform climate and environmental challenges into opportunities in all areas and EU policies, guaranteeing a fair and inclusive nature of the green transition.

The European Green Deal considers the key internationally recognised development priorities. For example, as part of the Green Deal, the Commission will refocus the European Semester process of macroeconomic

coordination to integrate the United Nations' sustainable development goals, to put sustainability and the well-being of citizens at the centre of economic policy, and the sustainable development goals at the heart of the EU's policymaking and action [10, p. 3]. It is also underlined that the EU will continue to ensure that the Paris Agreement remains the indispensable multilateral framework for tackling climate change [10, p.20]. So, the European Green Deal underlines its close interconnection with the United Nation's 2030 Agenda, as well as the global climate objectives of the Paris Agreement. And the same approach is applied to the recent policy adjustments discussed above.

Considering the described EU legislative and policy developments it is important for Ukraine to continue building its environment and energy strategic frameworks in line with earlier policy commitments. Remarkably, in April, the Energy Strategy of Ukraine for the period up to 2050 was approved [11]. The noted "document reflects the goals of the European Green Deal and is based on the

principles of an integrated approach to the formation and implementation of energy policy, creating conditions for the sustainable development of Ukraine's economy" [12]. Such a strong strategic commitment requires further rapid actions.

The success of the cooperation of Ukraine with the EU could be grounded on the steps, which are aimed at the convergence of the national and EU strategic directions, and timely consideration of the latest changes in policies and legislation. In this regard, a detailed analysis of the new EU legislative and regulatory instruments for accelerating the renewables sector and promoting wider green transition goals is required.

The key objective is to develop a comprehensive set of adjustments to the current regulatory framework of the related sphere, which should be fully in line with the new EU approaches. Establishing such a joint vision towards strategies and legislation would enable fast and efficient development of cooperation and partnership not only in the public but also in private sectors.

Keywords: energy security; renewable energy; sustainable development.

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BLOCKCHAIN AS A TOOL FOR OPTIMIZING KYC AND AML

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Abstract. In the modern world of rapid technological advancements, the financial sector is becoming increasingly reliant on innovations, shaping new approaches to financial processes. One of the promising innovations is blockchain technology, which can play a key role in combating financial crimes such as money laundering and terrorism financing within the context of public administration reform. The aim of our research is to assess the potential of blockchain implementation for optimizing Know Your Customer (KYC) and Anti-Money Laundering (AML) processes during the digital transformation of finance. The object of the study is the functioning of financial institutions, particularly state-owned banks, in the context of blockchain technology adoption. To achieve the set goal, we employ the method of analyzing and comparing information on the use of blockchain in various countries and financial institutions. Technical aspects of blockchain application, its advantages, and risks are considered. The obtained results allow us to determine that blockchain technology can significantly streamline and enhance KYC and AML processes, reducing financial costs and effectively combating criminal activities in the financial sector. The practical significance of the research lies in providing recommendations for financial institutions on implementing blockchain technology to optimize KYC and AML during the digital transformation of finance.

In the era of rapid digital transformation in the financial sector, modern banking operations are highly reliant on advanced technological innovations, playing a crucial role in reshaping approaches to financial processes. One such innovation is blockchain technology, which holds significant potential for transformation in this field. Specifically, blockchain can play a vital role in combating

financial crimes such as money laundering and terrorism financing.

To address these issues, many countries have established KYC requirements and Anti-Money Laundering AML procedures. However, existing procedures are not always effective and can lead to significant financial costs and time expenditures. This underscores the relevance of their development and improvement, as effective measures in this direction play a crucial role in preventing financial risks and ensuring the stability of the financial system.

In one of the industry reports, the Identity and Access Management Market Report for 2023 states that banks and other financial institutions spent over \$14.34 billion on identity management solutions in 2022, yet these solutions do not fully address the issue as systems and technologies do not always work seamlessly. It is expected that this spending will reach \$39.26 billion by 2030, with a healthy Compound Annual Growth Rate (CAGR) of 13.41% during the forecast period from 2023 to 2030 (Identity and Access Management Market Trends Report 2023). When most banks transition to electronic Know Your Customer (e-KYC) systems, it can significantly reduce their costs. In such a system, there are no physical constraints, allowing it to operate on a global scale. Therefore, the most desirable solution for efficiency is a unified global system containing all relevant customer information used in the banking sector. However, achieving this goal can be a challenging task from a policy perspective (Arner, D. W., Zetzsche, D. A., Buckley, R. P., & Barberis, J. N., 2019).

In this context, blockchain technology holds significant potential. Based on a distributed system where data is stored on network nodes, blockchain offers an innovative approach to KYC and AML procedures, enhancing

security and reliability. Specifically, through consensus principles and the inability to delete or alter information, blockchain enables the creation of transaction tracking systems, ensuring the integrity of their history and preventing further data manipulation. This feature becomes crucial in combating financial crimes in the financial sector.

Moreover, blockchain can contribute to improving procedures for identifying politically exposed persons and tracking financial transactions, facilitating effective collaboration with regulatory bodies and avoiding fragmentation and unnecessary complexity in the operations of financial institutions, particularly state-owned banks. State banks, being crucial participants in the financial sector, face significant pressure to adhere to high standards of financial monitoring. The adoption of blockchain technology will enable them to automate and enhance these processes, ensuring a high level of trust, transparency, and compliance with regulatory requirements.

The mentioned technology also enhances protection against financial crimes by utilizing distributed networks and tools to prevent unauthorized access and data alteration. This introduces additional security measures and complicates the potential for deception.

In this context, the Bloom platform offers a new solution called OnRamp, which includes ID verification and screening for sanctions and politically exposed persons. Through blockchain technology, users can now secure their information and confirm their identity using a mobile application. This streamlines the KYC process, enabling banks and financial institutions to more effectively implement customer identification requirements.

Quadrata is another company offering KYC solutions based on Ethereum. The Passport Network, built on Ethereum, provides a level of identification and compliance for DeFi applications on existing public blockchains. Smart contract applications can use Quadrata's patented technology to gain natural access to KYC/AML status, country of residence, credit reputation, and accredited investor status of Passport owners in the future. This approach

leverages the benefits of blockchain, ensuring the security and reliability of information (Quadrata, n.d.).

Additionally, noteworthy is that companies such as IBM, HSBC, Deutsche Bank, and Mitsubishi UFJ Financial Group have launched a pilot service for exchanging KYC information using blockchain technology. This has allowed secure storage of customer data and avoided excessive information collection by competing financial institutions (Thommandru, A., & Chakka, D. B., 2023).

All these examples demonstrate the potential of blockchain technology to enhance processes in the financial sector and ensure compliance with regulatory requirements. It indeed helps improve the security and reliability of the KYC and AML processes, while also facilitating interaction between banks and clients. However, it is essential to remember that these innovations also come with certain risks and, therefore, require thorough testing and refinement.

For the practical implementation of blockchain technology in KYC and AML, regulatory legislation is necessary to define standards and requirements for the use of this technology in the respective field. A regulatory act would help establish the rights and obligations of various participants, define procedures and requirements for the storage and processing of information, and set up mechanisms for supervision and control of compliance with these requirements. Ultimately, this would build trust in the KYC and AML system and enhance its effectiveness.

Creating standards for information exchange and interaction among different participants is also crucial. This would promote the standardization of processes and ensure compatibility between different KYC and AML systems. Such an approach would simplify information exchange and increase data processing speed.

Cybersecurity measures are mandatory to ensure reliable data protection against cyber threats and unauthorized access. As KYC and AML contain sensitive information, effective

cybersecurity measures are important to guarantee the security of this data.

In conclusion, the implementation of blockchain technology in the KYC and AML spheres requires not only technical solutions

but also legal regulation, supervision mechanisms, standards, and cybersecurity. Only under these conditions can the reliability, efficiency, and data protection in these crucial areas be ensured.

Keywords: KYC, AML, blockchain, financial sector, money laundering, terrorism financing, financial crimes.

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ORGANIZATION OF THE FIGHT AGAINST CORRUPTION IN UKRAINE: ECONOMIC AND LEGAL ASPECTS

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Abstract. The relevance of the study of anti-money laundering is related to the destructive impact of corruption on various aspects of Ukrainian society. Corruption is recognized as one of the main obstacles to the development of the Ukrainian state. It is impossible to achieve successful development of the state without overcoming systemic problems. International experts, scientists, and citizens define corruption as one of the main obstacles to the development of the Ukrainian state.

Corruption permeating all spheres of Ukrainian society causes its systemic harm. This social phenomenon neutralizes the results of economic reforms, counteracts monetary policy measures, contributes to the shadowing of the domestic economy, and finances illegal activities. Corruption also has a significant impact on the moral and psychological state of society – corruption undermines faith in social justice, the rule of law and democracy.

Considering the level and prevalence of corruption, it can be argued that it is a social phenomenon that affects both internal political processes as well as external relations of the state, undermines its authority in the world, and threatens national security. The existence of corruption is impossible without an established mechanism of laundering (legalization) of corruption proceeds, between which there is a close connection, which is due to the need to hide the sources of income obtained illegally, and the use of schemes for their further legal use. For the legalization of corruption proceeds, various methods,

techniques, and schemes for laundering criminal proceeds obtained from illegal actions are used. The process of legalization of corruption proceeds involves various enterprises, front persons, family members, etc.

Implementation of digital technologies in the financial sphere, processes of globalization, openness of economic information at the international level pose a threat to the use of the world economic system for illegal operations. The use of the world economic system for money laundering has a double negative impact on the development of any state and society as a whole: first, it reduces trust in national financial institutions, which leads to the outflow of capital from individual countries; secondly, the financial basis for the development of the physical economy is growing.

The creation and use of delimiting factors, which are designed to ensure the stability of a separate state, unbalance the financial system and create new threats to its economic security. Each state seeks to ensure its economic security by developing and implementing certain measures. An important place among measures to ensure economic security belongs to financial monitoring. Due to the increase in the number of money laundering crimes, the role of the Financial Intelligence Unit is increasing.

The State Financial Monitoring Service of Ukraine is a domestic financial intelligence unit. This unit is responsible for combating money laundering, including corruption

proceeds. Even though this unit is not classified as an anti-corruption agency, its activities help to identify, track and freeze corruption proceeds. That is why the research of the financial intelligence unit activity in the fight against corruption is of particular relevance.

The research aims to study the theoretical and applied aspects of the activity and to disclose the place and role of the financial intelligence unit in the implementation of the anti-corruption strategy.

The theoretical and methodological basis of the study is the scientific works of domestic and foreign scholars who investigated the problems of the emergence and spread of corruption and the development of anti-corruption measures, as well as the conceptual foundations of the financial monitoring system of Ukraine functioning in general and the domestic unit of financial intelligence, in particular. The article was written using general and special methods of scientific research. The use of methods of scientific knowledge made it possible to highlight problematic issues on the research topic and propose new ways to solve them.

The article reveals the relationship between corruption and the legalization of proceeds from crime, which is due to the need to conceal the sources of illicit income, the use of schemes for their further legal use. It has been established that to overcome corruption, it is necessary to implement systematic measures related not only to the identification and punishment of corrupt officials but also to take preventive action. An important role in the consolidation of efforts in the anti-corruption fight belongs to the coordination of cooperation between the law enforcement agencies of Ukraine and the domestic financial intelligence unit. The State Financial Monitoring Service of Ukraine is the central national body responsible for collecting, analyzing, and transmitting data on suspicious financial transactions to the competent authorities, taking enhanced measures to combat money laundering, terrorist financing, and the proliferation of weapons of mass destruction. The priority of the domestic

financial intelligence unit activity in modern conditions is the investigation of money laundering, obtained as a result of corruption, theft, and misappropriation of funds and state property, search and freezing of property of former Ukrainian officials. The analysis of the activity of the domestic financial intelligence unit to identify the facts of legalization of proceeds from corruption is carried out. It has been established that the main methods of money laundering of corruption proceeds in Ukraine have been determined. It has been proven that the fight against money laundering is the basis for the implementation of an effective anti-corruption policy and the fight against economic crime.

Summarizing the available research, we can state that corruption is a systemic social phenomenon that gradually emerged and was established in Ukrainian society. Therefore, to overcome corruption, it is necessary to carry out systemic measures concerning not only the identification and punishment of corrupt officials but also to perform preventive action. Of great importance in overcoming corruption is the establishment of cooperation between anti-corruption bodies and the financial intelligence unit – the State Financial Monitoring Service of Ukraine. An important area of the State Financial Monitoring Service of Ukraine's activity, as a unit of financial intelligence, is the investigation of the facts of money laundering obtained as a result of corruption acts. Preventing and detecting corruption proceeds is the foundation for a successful anti-corruption campaign.

The effective activity of the State Financial Monitoring Service to prevent, identify, suspend financial transactions, and confiscate property obtained as a result of committing corruption will restore public confidence in state institutions, promote economic development, reduce the tax burden, improve the investment climate in the country, which, in general, will become a prerequisite for the development of an effective state. That is, the fight against money laundering is the basis for the implementation of an effective anti-corruption policy and the combat against economic crime.

Keywords: corruption; proceeds from crime; legalization (laundering) of corrupt revenues, financial intelligence unit; anti-corruption measures

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SOCIAL INFRASTRUCTURE IN THE SYSTEM OF SOCIAL DEVELOPMENT

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Abstract. The main vector of further progressive and dynamic development of the country is the socialization of the economic system with the most complete consideration of the needs, interests of the population, its incentives for productive labor dynamics based on the realization and comprehensive development of human potential. The priority of social tasks stems from the objective necessity of creating conditions not only for dynamic development, but also for intensifying integration into the global economic space. The conceptual provisions of the modern social development of the country and its regions should be: priority of the innovative direction to ensure extended reproduction; development of various forms of ownership and expansion of financing opportunities for social projects; formation of financial and economic prerequisites for reducing poverty and strengthening social protection of vulnerable population groups; further development of public society [1].

The main goal of the country's social development is to ensure the improvement of the quality of life of the population on the basis of strengthening its potential, increasing real incomes and expanding the sphere of productive employment, increasing its well-being. Social infrastructure is the basis of social development.

The term "infrastructure" consists of the Latin words "infra" - under, below, below and "structure" - building, structure and was originally related to the construction business, meaning the basis, the foundation.

In economic literature, the concept of "infrastructure" appeared in the late 1940s. in the works of the American economist P. Rosenstein-Rodan, where infrastructure was defined as a set of conditions that ensure the favorable development of private entrepreneurship in the main sectors of the economy and satisfy the needs of the population [2]. The complex nature of the

infrastructure was revealed, which consists in the fact that it concentrates in itself, on the basis of functional unity, various industries, enterprises, types of labor, ensuring the favorable development of the production and non-production spheres and meeting the needs of the entire population. There are different interpretations of the concept of social infrastructure, but mainly two main approaches to defining its essence are distinguished: material (industry) and functional. If the first is characterized by the idea that the general conditions that ensure the life of the population are created by a set of material and material elements of various branches of social infrastructure, then in the second a significant role in this process is given to the understanding of the activity of providing social services as the final result of the functioning of the social infrastructure.

Social infrastructure is often understood as a set of branches, sub-branches of the social economy and types of activities, the functional purpose of which in the system of social reproduction consists in the production and realization of services and spiritual goods for the population. An acceptable position is that social infrastructure is understood as a set of material objects that provide general conditions for effective human activity in all spheres of social life.

A number of scientists consider social infrastructure as a complex of enterprises, buildings and institutions that provide the necessary material and cultural and everyday living conditions of the population in a certain territory, namely: housing stock, institutions of science, culture and arts, general and professional education, health care and social security, trade and utility enterprises, sports and health facilities, passenger transport. Social infrastructure is understood as a complex of objects that create general conditions for the functioning of social production and life activities of the population,

the formation of physical and intellectual development of a socially active individual [3].

Summarizing different interpretations, we can conclude that social infrastructure characterizes the connections (direct and reverse) of the material environment and the social subject (personality, group, class, society). Social infrastructure is a stable set of material elements with which a social subject interacts and which create conditions for the rational organization of all the main types of activity - labor, socio-political, cultural and family. Social infrastructure provides services for the purpose of effective social reproduction. It is considered as an independent system of a high order, which unites certain industries (systems) that have a single common goal - to ensure the livelihood of the population and create conditions for socio-economic development, and are also connected to each other by relevant relationships of varying complexity and degree of mutual influence structures, that is, social infrastructure is not only an element of productive forces, but also a carrier of certain production relations.

The scale and content of social infrastructure facilities differ in composition depending on the level of territorial-administrative division - region (oblast), district (large, medium, small), city, as well as on social, economic, demographic, natural climatic and other features of a specific territorial and spatial formation.

In the regional dimension, social infrastructure is understood as a set of territorial functional systems, each of which includes a set of industries, industries, types of activities that ensure the creation of general conditions for the development of material production, accommodation and normal life activities of the population. The social infrastructure of the region is a multi-level, multifunctional economic sub-complex with a pronounced territorial character and features [5]. The development of social infrastructure makes it possible to create a foundation for the support of social and economic rights and guarantees of the population, helps to ensure and maintain the availability of social services

and contribute to the maximum convergence of objective needs with the resource capabilities of the region.

Social infrastructure, which, performing functions to satisfy public needs, together with material production, forms the macrostructure of social reproduction and ensures social development. It covers links for personal consumption, organizes the consumption of goods created in material production and produces its own goods and services, dividing into a complex subsystem of a socio-cultural and material-household nature. In the complex of functions, the most significant are: creation of conditions for optimization of demographic processes; reproduction of labor force; effective use of resource potential, improvement and preservation of population health; solving housing problems; improving the quality of life, the level of well-being.

Social infrastructure has economic and social importance for the development of society. From an economic point of view, it is necessary for the reproduction of the labor force, increasing the labor productivity of people employed in production. Its social role is determined by the fact that the service sector raises the standard of living of the population, contributes to the comprehensive and harmonious development of the individual.

Regarding the content and classification of social infrastructure, it is possible to distinguish: levels of organization (social infrastructure of the country, region, city, enterprise); its form (linear, point); satisfaction of needs (daily and potential needs); type of activity (labour, socio-political, education and science, health and environmental protection).

The set of services can be classified according to various characteristics: according to the degree of coverage of needs; by industry affiliation; according to the method of providing social services; by the role of services in the service sector; according to intended use; by the complexity of service provision; by the place of service provision; according to the regularity of their provision, etc. [4].

The target functions of social infrastructure can be defined as: optimization of

demographic processes; reproduction of the labor force, which qualitatively meets the needs and level of development of production; effective use of labor resource potential. The result of the activities of social infrastructure

facilities are services aimed at meeting necessary human needs, general maintenance of normal living conditions, and preservation of health.

Keywords: economic system; development; social infrastructure.

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EDUCATION IN THE SYSTEM OF PRODUCTIVE FORCES OF SOCIETY

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Abstract. The purpose of the article is to define education as an extremely important factor in ensuring the high quality of civilizational development through continuous growth of the quality of human capital in socio-economic processes. Using a systematic approach, the paper substantiates the idea that education is also an important tool for ensuring fundamental rights and freedoms of the individual, humanizing society and increasing the role of culture.

The analysis of socio-economic processes made it possible to scientifically substantiate the conclusion that at the current stage of socio-economic development, education as a whole is an important component of the system of productive forces of society.

The important role of Ukrainian scientists M. A. Podolynskyi and V. I. Vernadskyi in determining the essence of human activity and its connection with the scientific and technological progress of mankind as a whole is singled out [1, 2].

At the very beginning of the 20th century, V.I. Vernadskyi claimed that science and scientific thinking are the most important fundamental conditions for civilizational development. He noted that humanity, taken together, represents an insignificant mass of the substance of the planet, its power is not connected with the matter, but with its brain, its mind and work directed by this mind. Collective human thinking actually becomes the most powerful geological force in the modern world that must be reckoned with.

Treating education as an important social institution, the paper examines its structure, and main goals, which are aimed at the formation of social features of the worldview in the younger generations, their recognition of the norms of behaviour and value orientations

prevailing in society, and the perceived necessity to fulfill certain social duties.

With the help of education, cultural values are preserved, which are transmitted from one generation to another, recognition of cultural values and ideals that have developed in society contributes to the maintenance of the existing social order. Based on a systematic analysis of the features of education in modern socio-economic processes, there is substantiated the idea that socio-economic development should be based on the effective use of human intellectual capital and considered as the main resource for increasing the quality of life of the population.

There are analyzed the works of leading scientists who scientifically justify the position that in the 21st century only the state that will create the most effective education system capable of ensuring the continuous growth of the quality of human potential, expressed in knowledge, abilities, skills, and high morality and spirituality of society, can become a leader [3-7].

It is generally accepted that education serves economic purposes – this has long been recognized. At the beginning of the XXI century education became the main source of additional value, since the acquisition of new knowledge, information, and skills, the need for their constant updating, determines the nature of the economy of a post-industrial society [7-8].

Thus, the research substantiates the idea that the leading role in solving the tasks belongs to the education system, which in modern conditions is both a goal and a mean of achieving economic goals. As one of the determining factors of the productive forces of society, education should be aimed at ensuring decent living conditions for the population,

formation of highly professional personnel
potential, formation of civil society, increasing
innovative activity at the level of an individual

employee and the national economic system as
a whole.

Keywords: education; science; human capital; scientific thinking; civilization.

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PRIORITY OF DIGITALIZATION IN THE ORGANIZATION OF THE BUDGET PROCESS IN UKRAINE

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Abstract. Despite the great intellectual and resource potential of Ukraine, as well as the numerous reforms carried out in various areas, during the 32 years of our Independence, Ukraine has not managed to sufficiently increase the efficiency of public finance management, and this, of course, directly affects almost all areas of life of Ukrainians. One of the key problems determining the low level of efficiency of public and in particular state finances is, firstly, the unpredictable influence of the human factor - managers and executors at all stages of the budget process, and, secondly, the hierarchically centralized nature of the budget system itself, especially at the level of performing standard procedures.

The new realities of today dictate the need for digitization of all areas of life. And, as noted on the website of the Ministry of Digital Transformation of Ukraine, in order to build a successful digital state, it is necessary to constantly attract new qualified specialists, in particular, in the areas of cyber protection, data analysis, artificial intelligence, work with state registers and personal data protection.

Regarding the budget area, digitalization can be considered in two aspects - as a special way of displaying budget management processes, information about the budget system of Ukraine in electronic and digital form, and as a special way of transforming reality, carrying out budget activities. The result of digitization in the budget area should be the openness of not only information about budget indicators (planned and actual), but also the process and logic of decision-making.

Note that on November 17, 2021, the Cabinet of Ministers of Ukraine Order No. 1467-r approved the Strategy for Digital Development, Digital Transformations, and

Digitalization of the State Finance Management System until 2025 and approved the plan of measures for its implementation.

In this aspect, the legal regulation of digitization processes should be considered as an integral part of the regulation of the state's financial activities. The subject of digitalization in the budgetary area can be: creation of a new object of budgetary legal relations (digital assets); digitization of decision-making processes in the budget area as the transfer of all (most) stages of the budget process into electronic format; introduction of smart contracts for the execution of budgets.

At the same time, the consequence of digitalization may be a change in the subject composition of budget activities or a revision of their functions. Thinking about digitalization as a special way of transforming reality, it is possible to distinguish three directions of its implementation in the budget area:

- creation of digital assets as material elements of the budget system of Ukraine, which are used next to money in the status of means of payment or instead of such, forming, in fact, a new object of budgetary legal relations;

- digitization of budget management as a decision-making process;

- digitization of subjects of budget law.

Technological progress and total digitalization of all spheres of life affect the transformation of budget relations, taking into account the importance of such indicators as efficiency, convenience, publicity and accessibility. The most important parameter for assessing budgetary relations is the principle of accessibility, which means the mandatory publication in the mass media of the

relevant normative legal acts, which allow to visualize the process of implementation of the tasks set by the budget project as fully as possible; mandatory publication of draft budgets of various levels; providing access to information posted on a single information and telecommunications platform, the Internet, etc.

Currently, the process of developing digital platforms is ongoing both at the state and local levels. The Ministry of Digital Transformation of Ukraine is actively working with national digital projects, while communities already have their own successful cases of digitalization. Recognition by an independent organization of the level of accessibility of the Ukrainian budget attests to positive changes in budget regulation, in which the creation and development of the state information system «Electronic Government» played a key role.

At the same time, in accordance with the Procedure for the use of funds provided for in the state budget under the «Electronic Government» program, budget funds are used to create an infrastructure for automated interaction of executive authorities with each other, with legal entities and individuals based on information and telecommunication technologies. These funds are directed to the creation, modernization and development, administration and ensuring the functioning of: systems of electronic interaction of executive authorities; systems of electronic interaction of state electronic information resources; a single state web portal of open data; the national register of electronic information resources; integrated system of electronic identification; the unified state web portal of electronic services; National web platform of centers providing administrative services; online platforms for the interaction of executive authorities with citizens and institutions of civil society; the state platform of the development of broadband access to the Internet (broadband.gov.ua), etc.

According to the Law of Ukraine «On the Openness of the Use of Public Funds» No. 183-VIII of February 11, 2015, the Unified Web Portal for the Use of Public Funds edata.gov.ua began operating in 2015.

E-data is an official information resource that provides information on the use of funds from the state and local budgets. Access to this information is open and free of charge. E-data is a combination of three open data portals:

1) Spending.gov.ua is a database on expenditures of budget institutions;

2) Proifi.gov.ua is a portal that contains information about social and economic development projects of Ukraine, which are implemented with the support of international financial organizations, in particular, statistical information about the dynamics of the use of funds by year and the structure of project financing;

3) Openbudget.gov.ua is a knowledge base on budget legislation, which covers budget terms and terms of the budget process, indicators of state and local budgets, data on public debt and the network of managers of budget funds [1].

Today, more than 50 countries of the world have started the process of digitalization of the budget regulation system. Achieving publicity and accessibility of the budget through the creation of information systems does not depend on the level of economic development. Such systems are created in both developed and developing countries. Based on the data of the World Bank, the digital systems of South Korea and Brazil can be called the most comprehensive information system of public financial management. Ukraine's successful steps in creating a budget calculator for citizens can serve as an impulse to improve its own system, while using the experience of implementing digital technologies in the public sector of other countries.

The creation of such a calculator should contribute to increasing literacy in the area of the budget process and building a constructive dialogue between the government and the public. Anyone can create their own budget plan of any level in one click or view the reports on the budget execution of different years in the archive. Availability of information means its open publication. Presentation of information in a language more understandable for the public is aimed at

forming public opinion and interest in the budget implementation process.

In today's conditions, it is necessary to determine what should be understood by digitalization in the budgetary area, in relation to which legal categories it should be introduced and developed.

From a substantive point of view, we believe that in the context of legal regulation, digitalization can be considered in two ways: digitalization as a special code used to denote certain phenomena and processes that occur in reality (a digital way of recording information), that is, as a way of displaying reality; digitization as a way of creating certain phenomena or carrying out certain processes using information technologies, that is, as a way of transforming reality.

Note that digitization as a way of transforming reality should be distinguished from automation. Automation is the transfer of part of the functions performed by a person to devices, including automatic ones. In essence, the concept of creation and development of the state information system of public finance management enables the transfer of information related to the formation, distribution and use of public funds into a digital format. So, first of all, the budget as a legal act can be formed with the help of electronic document flow and recorded on a single digital platform of an automated system, which is stored only on electronic media in digital form. Secondly, verification of the signature of documents in electronic form has been introduced to give them legal significance on a par with documents in paper form with

handwritten signatures of authorized persons. Thirdly, the recording of budget implementation facts is also carried out electronically (implementation documents are created on electronic media and confirmed with an electronic signature). Fourthly, we can talk about significant progress in the direction of digitization of cash operations for maintenance of budget accounts at all levels of the budget system.

In conclusion, we note that the main goal of mastering digital technologies is to increase the efficiency of functioning of the budget system of Ukraine, in particular, to improve the quality of financial management in the budget area, the effective distribution of limited budget resources, to improve the quality of monitoring the activities of all participants of budget process, as well as to ensure their more comfortable interaction. Along with all of the above, the direction of increasing the accessibility of the budget for the public should be developed, which will contribute to increasing the degree of interest of citizens in the budget process. Currently, according to statistical data, the level of public interest in the budget process is not sufficient. The task of the modern period of development of budgetary relations should not be digitalization of the budget, budgetary indicators, but digitalization as a way of transforming reality, managing processes in the budgetary area, carrying out budgetary activities in "automatic mode", without human participation, with the help of information technologies developed in advance, which ensures implementation of the principles of accessibility and publicity.

Keywords: digitization; budget management; budget system.

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CURRENT ISSUES OF PROJECT MANAGEMENT IN PUBLIC ADMINISTRATION

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Abstract. Project management is the field of activity in which project goals are identified and achieved by balancing the volume of work, resources (money, labor, time, materials, energy, space, etc.), quality, and risks [1]. Project management in local self-government includes the following components:

- The process of systematizing and integrating existing and necessary knowledge, skills, methods, tools, and technologies of project management to achieve the project's goals with the optimal use of financial, temporal, human, and other resources of the territorial community to achieve the set goal.

- The project team (group) managing the municipal project, ensuring the management of the resources of the territorial community and information, forming a relevant communication system, and making urgent management decisions. It is worth noting that the main goal of the project activity of local self-government bodies is to obtain additional resources to solve specific local problems from the state budget and other funds, and fruitful cooperation with funds supporting local initiatives becomes essential [2].

Participating in this competition, local councils learn to approach community problem-solving more systematically and rationally. This creates a favorable environment for sustainable socio-economic development at the local level through self-organization and social activation of communities. It opens up opportunities for the development of small-scale community initiatives. Thus, the legislative framework for the development of project technologies in local self-government is quite favorable.

However, there are certain problems forming various barriers in this process [3].

In particular, problematic aspects of social-economic development programs in regions include:

1. Inability of local authorities to apply project planning and development programming technologies.

2. Lack of business activity in initiating open approaches to territory development programming.

3. Formality of involving the public, entrepreneurs, and other stakeholders in the process [4].

Therefore, the implementation of project management technologies in local self-government is closely related to the issues of information and other resource management.

The Law of Ukraine "On Local Self-Government in Ukraine" dated May 21, 1997, provides for the creation of bodies and services, if necessary, to ensure the implementation of joint projects or joint financing (maintenance) of communal enterprises, institutions, and organizations, defining the powers of these bodies [5].

Thus, the distinctive features of project management in local self-government include understanding projects and programs for the development of the territory as objects of municipal management. In this context, information support for the implementation of projects and programs of local self-government plays a crucial role. The place of information support in managerial activities is provided by monitoring and control technologies in project management.

Keywords: project management; governance require; legislative fields; local self-government bodies; public administration.

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DRAFT STATE BUDGET 2024: WHAT IT WILL BE FOR COMMUNITIES

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Abstract. On September 15, the Cabinet of Ministers of Ukraine approved the draft Law of Ukraine "On the State Budget of Ukraine for 2024", as well as amendments to the Budget Code [1]. The state budget of Ukraine for 2024 is one of the main documents that determines the financial policy of the state. It uses the volumes of income and expenses, as well as the directions of the use of funds.

According to the Government's calculations, the amount of financial resources of local budgets for the coming year 2024 was specified, namely the budget will amount to UAH 664 billion, including based on:

- revenues of local budgets – UAH 474.6 billion,
- transfers from the state budget – UAH 189.4 billion. [1].

The government has developed a budget for 2024 based on previous forecasts. However, due to the war, it is impossible to predict exactly what the situation will be next year. Using the basic scenario of the macroeconomic forecast, which contains estimates of the results of the current year, it was concluded that the budget does not foresee a significant growth of the economy or a decrease in military spending. However, if the situation at the front worsens, in this case, the budget may not be enough to cover all costs.

Nominal GDP is expected at the level of UAH 7.8 trillion, which is 22.8% higher than expected in 2023. Inflation on average until the previous year will be 13.8%, which is approximately at the level of 2023. The increase in the minimum wage will contribute to the increase of the average monthly salary of employees to UAH 21.9 thousand. These changes, as well as a decrease in the unemployment rate to 13.4%, will help increase the purchasing power of households and stimulate consumer demand [2].

Because of the war in Ukraine, the Ministry of Finance did not develop and submit the Budget Declaration for the second time in a row. This was allowed by the Law of 15.03.2022 No. 2134-IX [3]. However, in accompanying documents to the draft law on the state budget, the government defined and published indicators for 2024-2026. From next year, it is expected that the norms regarding medium-term budget planning will be restored.

The draft budget for 2024 takes into account potential changes to the Budget Code, which provide for the following innovations:

- Revenues from the "military" personal income tax, which were previously directed to the general fund of local budgets, will be credited to the special fund of the state budget. These funds will be redistributed in equal parts between the Administration of the State Service of Special Communications and Information Protection of Ukraine for the implementation of measures for the purchase of special equipment, as well as the Ministry of Strategic Industries of Ukraine for the implementation of state target programs for the reform and development of the defense-industrial complex [4].

- Funds, which are usually the sources of filling the Road Fund, will be credited in full to the general fund of the state budget in 2024. Urgent works related to road repair will be carried out at the expense of the balances previously formed in the special fund.

The Government of Ukraine has identified the main fiscal risks for the 2024 budget, namely:

- continuation of the war and uncertainty regarding its development;
- infrastructure damage and destruction;
- the risk of non-return of refugees from abroad;

- non-payment by borrowers of loans guaranteed by the state;
- decrease in foreign trade volumes;
- renewal of price growth on world energy markets;
- failure to receive financial assistance from international financial organizations and governments;
- reforms are not carried out quickly enough.

These risks may lead to a decrease in budget revenues and the need for additional expenditures, which in turn may cause an increase in the budget deficit and public debt.

In 2024, the budget of Ukraine will be financed by external borrowings (47.4%), tax revenues (46.5%) and internal borrowings (16.5%). Internal borrowing will be used only to repay the internal debt. Grants and transfers are planned in minimal amounts [2].

In conclusion, it can be noted that the Government of Ukraine in 2023 approved the draft State Budget for 2024, noting key indicators and fiscal risks. According to this draft, the budget foresees a significant amount of financial resources of local budgets, but despite previous forecasts, it is impossible to accurately predict the situation in the next year due to the war. A possible recovery of the economy, GDP growth and wage increases are predicted, but there are fiscal risks, such as the continuation of the war and other negative factors that may affect the budget and public debt. The 2024 budget will be financed by external and internal borrowing, as well as tax revenues, with limited use of grants and transfers.

Keywords: state budget; communities; financial policy; revenues of local budgets; transfers from the state budget.

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FROM STRATEGY TO ACTION: MILITARY MOBILIZATION IN MODERN CONDITIONS

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Abstract. Following the Russian invasion of Ukraine in February 2022, a Presidential Decree was enacted to implement general mobilization in various regions, including Kyiv. The mobilization period has been extended six times since its initiation, lasting for a total of 90 days. The queues at military registration and enlistment offices were overwhelming during the early stages of the war, with Kyiv serving as an example. Colonel Yuriy Maksymiv, the head of the Kyiv City Center for Recruitment and Social Support, primarily focused on mobilizing both human and transport resources. Maksymiv ensured the procurement of weapons and ammunition, stationed guards, and guaranteed the defense of the city recruitment center, district, and assembly centers.

"There were a lot of women in line. People of respectable age came. This was not only in February, but also in March, when the enemy was near Kyiv," the colonel summarized.

But it was not only the capital that received countless people. Every city in Ukraine was ready to defend itself. From children who helped prepare for the possible appearance of Russian troops in the city to adults who took up arms.

The decision to declare mobilization and introduce martial law is not approved by the military, it is the level of political leadership. Plans for warfare are approved not by the military, but by the political leadership! The Armed Forces of Ukraine started fighting and defending Ukraine without:

1. Declared mobilization and in peacetime states, in the state that was at 05:00 on February 24, 2022.

2. Without putting plans for war into effect in advance.

Keywords: military mobilization; strategy; technological superiority.

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3. Without the introduction of the legal regime of martial law.

The announcement and implementation of plans and decisions took place later, when the Armed Forces were already defeating the enemy on all land directions, in the air and at sea.

At the end of August 2023, the Ministry of Defense expanded the list of persons subject to mobilization. According to the document, men with the diseases mentioned in Articles: 2-c; 4-c; 5-c; 13-c; 14-c; 17-c; 21-c; 22-c.

Also, the Verkhovna Rada registered a draft law (No. 10062) that provides that the Unified State Register of Conscripts, Persons Liable for Military Service and Reservists will become electronic. The draft law proposes to accumulate all personal and service information available in electronic registers and databases necessary for military records, as well as to simplify the procedure for obtaining the status of combatant, person with a disability as a result of combat operations and family member of deceased soldiers (defenders). The explanatory note to the draft law states that it was developed to improve the work of the Unified State Register of Conscripts, Persons Liable for Military Service and Reservists [1]. This is a big step in the development of the digital state.

To summarize, I would like to say that mobilization is an important part of warfare. Ukrainians are ready to liberate their country, but they need weapons. Mobilization is a strategy that leads to action, both in Ukraine and from the aggressor country, Russia. I also note that mobilization alone cannot win a war, you need technological superiority.

INTERNATIONAL POLICY OF UKRAINE DURING THE WAR

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Abstract. One of the most important issues today is foreign aid to Ukraine. US aid is especially important, because the United States of America is Ukraine's biggest ally, and its support is critically important for Ukrainian defense. Negotiations between Zelensky and Biden could help strengthen relations between the two countries and ensure continued US support for Ukraine.

The negotiations between Zelensky and Biden are important because they can help end the war in Ukraine, strengthen US-Ukraine relations, and develop a long-term security strategy for Ukraine.

Specific issues that may be discussed during negotiations include:

- 1) How to stop the war and achieve a peaceful settlement.
- 2) Will the US continue to provide military, financial and humanitarian aid to Ukraine.
- 3) How to ensure the security of Ukraine in the future.

The presidential negotiation are an important opportunity for the two countries to discuss these issues and develop a joint strategy to ensure the security of Ukraine [1].

Therefore, on September 21, a meeting of the presidents of the two countries took place. The forecasts were quite positive, here's what Ihor Zhovkva, deputy head of the president's office, said: "President Zelensky's visit will have a positive impact on the expectations of the decision, including regarding the future financing of Ukraine. We already have a positive example from last year, when the President of Ukraine carried out, as they said, an unexpected visit, and after that the vote was positive. There is every chance to say that this year, no less difficult for Ukraine, for the USA, and for the world, the decision will be positive" [2]. And here is what was decided during the meeting. US President Joe Biden and Ukrainian President Volodymyr Zelensky announced a new package of military aid to Ukraine during a meeting at the White House on September 21, 2023. The package includes:

- AIM-9M anti-aircraft missiles;
- Additional ammunition for high mobility missile and artillery systems (HIMARS);
- Avenger air defense systems;
- Machine guns to counter unmanned aerial systems;
- 155-mm artillery shells, in particular DPICM;
- 105 mm caliber artillery shells;
- Tube-launched missiles with optical tracking and guidance by wire (TOW);
- Javelin and AT-4 anti-tank systems;
- Over 3 million cartridges for small arms;
- 59 light tactical vehicles;
- Explosive munitions for clearing obstacles;
- Parts, maintenance and other field equipment.

This package is a continuation of the unprecedented US support for Ukraine since the beginning of the Russian invasion in February 2022. According to the Pentagon, this is already the 47th aid package provided by the United States to Ukraine.

During the meeting, Biden also said that the United States will help Ukraine recover after the war. He said the US will work with other countries to provide Ukraine with long-term aid that will help the country strengthen its defense and economy. Zelensky thanked the USA for its support. He said that Ukraine appreciated the solidarity of the USA and the rest of the world [1].

Summarizing, we see that Ukraine and the USA have quite close relationship. They try to help our country get back on its feet both now and after our victory, which is quite important both from the moral side and, directly, from the financial and economic side. Ukraine was not ready for the war and now it is going through not the best times, but we will persevere, we are helped by people from all countries, from every corner of the world, so we will definitely win.

Keywords: negotiations, visit, support, war, aid, president, financing.

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The layout of the book is made by: OÜ Scientific Center of Innovative Research, Ida-Viru maakond, Lügane vald, Püssi linn, Viru tn 8-33, 43221, Estonia

Publication on the website: November 24, 2023

Distributed worldwide by OÜ Scientific Center of Innovative Research - office@scnchub.com

Full text available online at <https://scnchub.com/>

Cover designed by: Oleksandr Mihus.

doi:10.36690/RPABM-2023

The papers published in this book compose the Book of abstracts of 3rd International Conference on Relationship between public administration and business entities management (RPABM) (November 24, 2023). Papers were selected by the Conference Committees to be presented in oral or on-line format and were subject to review by the editors and program committee. They are exclusive responsibility of the authors and are published herein as submitted, in interest of timely dissemination.

Please use the following format to cite material from this book:

Author(s). (2023, November 24). Title of Paper. In Ed. of I. Mihus (Eds.) *Book of abstracts 3rd International Conference on Relationship between public administration and business entities management (RPABM)*. OÜ Scientific Center of Innovative Research, Estonia. doi: 10.36690/RPABM-2023

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