

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ  
ХАРКІВСЬКИЙ ДЕРЖАВНИЙ УНІВЕРСИТЕТ  
ХАРЧУВАННЯ ТА ТОРГІВЛІ

**ЕКОНОМІЧНА СТРАТЕГІЯ І ПЕРСПЕКТИВИ РОЗВИТКУ  
СФЕРИ ТОРГІВЛІ ТА ПОСЛУГ**

**Збірник наукових праць**

Видається з 2005 року

*Випускається 2 рази на рік*

*Випуск 2 (34)*

Харків  
ХДУХТ  
2021

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
KHARKIV STATE UNIVERSITY OF FOOD TECHNOLOGY  
AND TRADE

**EKONOMICHNA STRATEHIYA I PERSPEKTYVY ROZVYTKU  
SFERY TORHIVLI TA POSLUH**

**ECONOMIC STRATEGY AND PROSPECTS  
OF TRADE AND SERVICES SECTOR DEVELOPMENT**

**Collected scientific works**

Published since 2005

*Issued 2 times a year*

*Edition 2 (34)*

Kharkiv  
KSUFTT  
2021

УДК 657.1:642.5.024.3/.5:339  
ББК 65.9 (4Укр) 42

Відповідно до наказу Міністерства освіти і науки збірник включено до Переліку наукових фахових видань України, категорія «Б» (наказ № 1303 від 15.10.2019).

Свідоцтво про реєстрацію КВ № 22056-11956ПП

Збірник включено до НМБД: Index Copernicus, Google Scholar, Academic Resource Index (Research Bib).

Рекомендовано до видання вченою радою Харківського державного університету харчування та торгівлі, протокол засідання № 9 від 19.02.21 р.

**Економічна стратегія і перспективи розвитку сфери торгівлі та послуг** : зб. наук. пр. / [редкол. : В. А. Гросул (відпов. ред.) та ін.]. – Харків : ХДУХТ, 2021. – Вип. 2 (34). – 117 с.

Збірник містить статті з бухгалтерського обліку та фінансів, економіки підприємств харчування та торгівлі, міжнародної економіки та зовнішньоекономічної діяльності, менеджменту та маркетингу.

Збірник розраховано на наукових та практичних працівників, викладачів вищої школи, керівників підприємств торгівлі, аспірантів економічних та торговельних закладів вищої освіти.

УДК 657.1:642.5.024.3/.5:339  
ББК 65.9 (4Укр) 42

© Харківський державний університет харчування та торгівлі, 2021

UDC 657.1:642.5.024.3/.5:339  
BBC 65.9 (4Укр) 42

By the order of the Ministry of Education and Science, the Collection of papers is included to the List of scientific professional editions of Ukraine, category “B” (order № 1303 of 15.10.2019).

Certificate of registration KV 22056-11956IIP

The Collection is included to scientometric data base): Index Copernicus, Google Scholar, Academic Resource Index (Research Bib).

Recommended for publication by the Academic Council of Kharkiv State University of Food Technology and Trade, protocol of the meeting № 9 of 19.02.21.

**Ekonomichna stratehiya i perspektyvy rozvytku sfery torhivli ta posluh = Economic strategy and prospects of trade and services sector development** : col. scient. works / [edit. board: V.A. Hrosul (exec. edit.) et al.]. – Kharkiv : KSUFTT, 2021. – Ed. 2 (34). – 117 p.

The edition contains articles on accounting and finances, economics of catering and trade enterprises, international economics and foreign economic activity, management and marketing.

The edition is intended for scientific workers and practitioners, lecturers of higher educational establishments, managers of trade enterprises, post-graduate students of economic and trade higher educational establishments.

UDC 657.1:642.5.024.3/.5:339  
BBC 65.9 (4Укр) 42

© Kharkiv State University of  
Food Technology and Trade,  
2021

## Редакційна колегія:

Відповідальний редактор

Гросул В.А., д.е.н., проф.

Заступник відповідального редактора

Савицька Н.Л., д.е.н., проф.

Відповідальний секретар

Михайлова О.В., к.е.н., доц.

Члени редакційної колегії

Бочуля Т.В., д.е.н., доц. (*ХДУХТ, Україна*)  
Грінько А.П., д.е.н., проф. (*ХДУХТ, Україна*)  
Давидова О.Ю., д.е.н., проф. (*ХДУХТ, Україна*)  
Жегус О.В., д.е.н., проф. (*ХДУХТ, Україна*)  
Зубков С.О., к.е.н., доц. (*ХДУХТ, Україна*)  
Крейтусс Ілмарс, PhD, перший проректор (*RISEBA University, Латвія*)  
Колесник А.О., к.т.н., доц. (*ХДУХТ, Україна*)  
Круглова О.А., к.е.н., проф. (*ХДУХТ, Україна*)  
Кругова А.С., д.е.н., проф. (*ХДУХТ, Україна*)  
Мостинська Т.Л., д.е.н., проф. (*НУБіП, Україна*)  
*(ХДУХТ, Україна)*  
Пічугіна Т.С., д.е.н., проф.  
Нестеренко О.О., д.е.н., проф. (*ХДУХТ, Україна*)  
Прекурт О.М., PhD (*Bryant University, США*)  
Тарасова Т.О., д.е.н., проф. (*ХДУХТ, Україна*)  
Шталь Т.В., д.е.н., проф. (*ХДУХТ, Україна*)  
Янчева Л.М., к.е.н., проф., перший проректор (*ХДУХТ, Україна*)  
Яцун Л.М., к.е.н., проф. (*ХДУХТ, Україна*)

## **Editorial board:**

Editor-in-Chief	Hrosul V.A., Dr. of Economics, Prof.
Deputy Editor-in-Chief	Savytska N.L., Dr. of Economics, Prof.
Executive secretary	Mykhailova O.V., PhD in Economics, Assoc. Prof.
Members of the editorial board	Bochulia T.V., Dr. of Economics, Assoc. Prof. ( <i>KSUF TT, Ukraine</i> ) Hrinko A.P., Dr. of Economics, Prof. ( <i>KSUF TT, Ukraine</i> ) Davydova O.U., Dr. of Economics, Prof. ( <i>KSUF TT, Ukraine</i> ) Zhehus O.V., Dr. of Economics, Prof. ( <i>KSUF TT, Ukraine</i> ) Zubkov S.O., PhD in Economics, Assoc. Prof. ( <i>KSUF TT, Ukraine</i> ) Kreituss Ilmars, PhD, First Vice Rector ( <i>RISEBA University, Latvia</i> ) Kruglova O.A., PhD in Economics, Prof. ( <i>KSUF TT, Ukraine</i> ) Krutova A.S., Dr. of Economics, Prof. ( <i>KSUF TT, Ukraine</i> ) Mostynska T.L., Dr. of Economics, Prof. ( <i>NUBiP, Ukraine</i> ) Nesterenko O.O., Dr. of Economics, Prof. ( <i>KSUF TT, Ukraine</i> ) Pichugina T.S., Dr. of Economics, Prof. ( <i>KSUF TT, Ukraine</i> ) Precourt E.M., PhD ( <i>Bryant University, USA</i> ) Tarasova T.O., Dr. of Economics, Prof. ( <i>KSUF TT, Ukraine</i> ) Shtal T.V., Dr. of Economics, Prof. ( <i>KSUF TT, Ukraine</i> ) Yancheva L.M., PhD in Economics, Prof., First Vice Rector ( <i>KSUF TT, Ukraine</i> ) Yatsun L.M., Dr. of Economics, Prof. ( <i>KSUF TT, Ukraine</i> )

Golov, S. (2007), *Accounting in Ukraine: analysis of the state and prospects of development*: monograph [Bukhghaltersjkyj oblik v Ukraïni: analiz stanu ta perspektvyu rozvytku: monohrafiija], Center for Educational Literature, Kyiv, 522 p.

22. Міжнародний стандарт бухгалтерського обліку 38 «Нематеріальні активи» (IAS 38 «Intangible Assets») [Електронний ресурс]. – Режим доступу : [http://www.minfin.gov.ua/control/publish/article/main?art\\_id=92410&cat\\_id=92408](http://www.minfin.gov.ua/control/publish/article/main?art_id=92410&cat_id=92408)

International Accounting Standard 38 "Intangible Assets" (IAS 38 "Intangible Assets"), available at: [http://www.minfin.gov.ua/control/publish/article/main?art\\_id=92410&cat\\_id=92408](http://www.minfin.gov.ua/control/publish/article/main?art_id=92410&cat_id=92408)

**Акимова Наталія Сергіївна**, канд. екон. наук, проф., кафедра фінансів та обліку, Харківський державний університет харчування та торгівлі. Адреса: вул. Клочківська, 333, м. Харків, Україна, 61051. Тел.: 0977753939; e-mail: [akimovans@ukr.net](mailto:akimovans@ukr.net).

**Akimova Nataliia**, PhD in Economics, Professor, Department of Finance and Accounting, Kharkiv State University of Food Technology and Trade. Address: Klochkivska str., 333, Kharkiv, Ukraine, 61051. Tel.: 0992507838; e-mail: [akimovans@ukr.net](mailto:akimovans@ukr.net).

**Янчева Ліана Миколаївна**, канд. екон. наук, проф., кафедра фінансів та обліку, Харківський державний університет харчування та торгівлі. Адреса: вул. Клочківська, 333, м. Харків, Україна, 61051. Тел.: (057)349-45-02; e-mail: [jancheva\\_hduht@kharkov.com](mailto:jancheva_hduht@kharkov.com).

**Yancheva Liana**, PhD in Economics, Professor, Kharkiv State University of Food Technology and Trade. Address: Klochkivska str., 333, Kharkiv, Ukraine, 61051. Tel.: 0505963319; e-mail: [jancheva\\_hduht@kharkov.com](mailto:jancheva_hduht@kharkov.com).

DOI: 10.5281/zenodo.5799495

UDK 657.6

## **ADAPTATION OF UKRAINIAN LEGISLATION IN THE FIELD OF AUDIT REGULATION TO EUROPEAN REQUIREMENTS**

**O. Nesterenko, O. Zhyliakova, T. Staverska**

*The European integration vector of Ukraine provides the development of organizational and methodological principles of integrated reporting audit with taking into account the requirements of regulatory audit of EU member states, International Standards of Audit, adaptation of domestic audit practice to the*

---

© Нестеренко О.О., Жилиякова О.В., Ставерська Т.О., 2021

requirements of integrated reporting in compliance with domestic audit legislation. Requirements of the main international normative acts regulating organizational and methodical provisions of business entities and state bodies audit, the provisions of which must be observed during the integrated reporting audit.

The article analyzes the main provisions of the law "Audit of financial statements and auditing activities" on compliance with EU requirements, namely: terminology and purpose; services differentiation provided by auditors; internship requirements introduction; auditor's certificate validity; auditors register; additional requirements for auditing entities; public supervision over the activities of auditors; state supervision over the auditors activities.

According to Article 347 of the Association Agreement with the EU, for the full participation of our country in international economic relations, the parties exchange information, experience, best practices and implement other measures, including in the field of internal control, through their further development. by harmonizing with internationally recognized standards are needed (Internal Auditors Institute (IAI), International Federation of Accountants (IFAC), INTOSAI) and methodologies, as well as EU best practice on internal control and internal audit.

It is concluded that the development of methodological principles of integrated reporting verification requires detailed study of the requirements of international practice for the first stage of multilevel verification of integrated reporting, namely its internal control, which will solve a number of adaptation problems. audit in accordance with European requirements.

**Keywords:** audit, integrated reporting, European integration, international standards.

## **АДАПТАЦІЯ УКРАЇНСЬКОГО ЗАКОНОДАВСТВА У СФЕРІ РЕГУЛЮВАННЯ АУДИТОРСЬКОЇ ДІЯЛЬНОСТІ ДО ЄВРОПЕЙСЬКИХ ВИМОГ**

**О.О. Нестеренко, О.В. Жиликова, Т.О. Ставерська**

*Досліджено вимоги основних міжнародних нормативних актів, які регулюють організаційно-методичні положення аудиту суб'єктів господарювання та державних установ, проаналізовано основні положення закону «Про аудит фінансової звітності та аудиторську діяльність» щодо відповідності вимогам ЄС.*

*Зроблено висновок, що під час розробки методологічних засад верифікації інтегрованої звітності потребують детального дослідження вимоги міжнародної практики щодо внутрішнього контролю.*

**Ключові слова:** *аудит, інтегрована звітність, євроінтеграція, міжнародні стандарти.*

**Statement of the problem.** Ukraine's foreign policy European integration policy requires changes in social relations. This includes improving auditing the process of structural changes in the economy of



Ukraine. After all, on the one hand, implementation financial control, accounting and auditing are consistent Ukrainian legislation has its own peculiarities, and on the other – integration economic processes necessitate the harmonization of national accounting systems and audit mechanisms at the international and European levels.

The issue of adaptation of Ukrainian legislation in the field of audit regulation to European requirements is becoming increasingly important and requires the development and implementation of methodological tools for auditing integrated reporting.

**Review of the latest research and publications.** Theoretical tools of internal audit of integrated reporting were studied in the work of K. Martin, E. Sanders and G. Scalán "The potential impact of COSO internal control integrated framework revision on internal audit structured SOX work program" [1], as well as the audit of integrated reporting by independent auditors Smith "Integrated Reporting & the Future of Auditing" [2]. Studies by Liu and H.-L. Wu "Study on Corporate Environmental Auditing based on Environmental Management Systems" [3], W. Cook, S. Bummel and E. Thornhout "Inside environmental auditing: effectiveness, objectivity, and transparency. Current Opinion in Environmental Sustainability" [4].

**The objective of the research.** The purpose of the article is to assess the degree of adaptation of Ukrainian legislation in the field of audit regulation to European requirements and to determine further prospects for improving this process.

**Presentation of the research material.** An important implementation of integrated reporting in business activities is to increase confidence in this new concept of reporting on various aspects of stakeholders – users of integrated reporting. One of the main mechanisms to increase confidence in the indicators of the integrated report is to verify its data during the audit process. Presenting the audit opinion as a separate element of the integrated report allows financial capital providers to make informed and holistic decisions when developing a strategy for engagement with the entity for future reporting periods. On the one hand, the integrated report allows to present the components of business models and results of business entities in a positive world, aimed at increasing their social and reputational capital by stakeholders, but on the other hand, for potential investors the price is only an audited report.

A recent survey of CFOs of large private sector companies in Ukraine by the RBC-Ukraine news agency on the importance of audit services provided to them showed that they see a significant audit value in both obtaining funding and attracting internal benefits for companies. Thus, 53% of corporate CFOs said that audit reports helped them obtain external

financing, 87% said that the audit helped improve internal control in the company. The audit is important for the company's shareholders in terms of obtaining reliable financial statements, said 80% of respondents. Also, more than 80% of surveyed CFOs said that the audit helped them to improve accounting systems, contributed to the professional development of the company's accountants, improve tax accounting and reporting and financial management in general [5].

Ukraine's rapid integration into the European Union provides for the development of organizational and methodological principles of integrated reporting audit to take into account the requirements of regulatory audit of EU member states, International Standards on Auditing, to adapt domestic audit practices to the requirements of integrated reporting in accordance with domestic audit legislation. According to the Association Agreement with the EU [6], the provisions of Chapter 13 of Section V "Economic and Sectoral Cooperation", Ukraine is obliged to gradually approximate its legislation to EU legislation, in particular, the requirements of Directive 2006/43/EU of the European Parliament and of the Council on statutory audit annual and consolidated accounts, as amended by Directive 2014/56/EU of the European Parliament and of the Council. The changes must be implemented within three years from the date of entry into force of the Association Agreement.

According to the Agreement, the provisions of Section V apply from 01.11.2014, so the provisions of Directive 2006/43/EC (as amended) were to be enacted by 01.11.2017. Adaptation of Ukrainian legislation in the field of audit regulation to European requirements began in Ukraine in 2015 with the first publication on the website of the Ministry of Finance of Ukraine of the draft law "On audit of financial statements and auditing activities", which launched a modern system of public control over audit and transparency. occurs in European countries. It should be noted that the changes to the regulation of auditing activities provided by the law "On audit of financial statements and auditing activities", in most of its provisions are based on Directive № 2014/56/EC "On statutory audit of annual reports and consolidated reports" and Rules (EU) № 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements for the statutory audit of public interest entities (Table 1).

The Law of Ukraine "On Auditing Financial Statements and Auditing Activities" [8] improves the system of regulation of auditing activities in Ukraine and increases the quality of audit services to the European level and public confidence in financial institutions and financial reporting entities of public interest [9]. Unlike an audit of financial statements, which provides an overview of only certain aspects of the entity's operations, an audit of integrated statements allows for a comprehensive audit and can be considered an audit of the entire business.

One of the basic principles of integrated reporting in accordance with the International Standard on Integrated Reporting (ISIP) is reliability (accurate presentation), which in accordance with the standard is enhanced by mechanisms such as full internal control and reporting systems, stakeholder interaction, internal audit or similar functions, and also independent external certification [10]. Thus, the standard provides for four levels of validation of the integrated report, namely: internal control; assurance by stakeholders through dialogues and public consultations, as a result of which, the involvement of stakeholders in the process of preparing the report and responding to their requests is confirmed; internal audit; external audit by professional independent audit companies. This multi-level system for verifying the integrated report eliminates the possibility of manipulating its indicators, as even violations not identified in the previous stages of the audit as a result of internal control procedures will be disclosed [11; 14].

Table 1

**The main provisions of the law "On audit of financial statements and auditing activities" in accordance with EU requirements**

Basic provisions	Characteristics of the provisions
1	2
Terminology	Bringing the definitions of the Law of Ukraine "On Auditing Financial Statements and Auditing Activities" in line with Directive 2014/56/EU and Regulation (EC) № 537/2014
Purpose	Increasing the level of investor confidence in the financial statements of domestic enterprises, including state-owned companies, ensuring its transparency and comparability; deregulation of auditing activities; the possibility of Ukrainian audit companies entering European markets by recognizing the equivalence of systems; expansion of the audit market; increasing the prestige and trust in the activities of auditors; eradication of corruption; increasing public confidence in Ukrainian banks, insurance companies and other public companies, including state enterprises; creating appropriate conditions for national companies to enter capital markets; increasing the confidence of regulatory authorities in the company's financial statements; creating a positive investment climate in Ukraine

Continuation of table 1

1	2
Differentiation of services provided by auditors	On regulated by International Standards on Auditing (audit services, review of financial statements, other assurance engagements, related services), as well as the definition of joint audit services
Implementation of internship requirements	To obtain an auditor's certificate (in accordance with Article 10 of Directive 2014/56/EC), a person must have at least three years of practical training in the field of, inter alia, auditing annual accounts, consolidated accounts or similar financial statements. At least two thirds of such practical training must take place in an audit firm approved in any Member State
Validity of the auditor's certificate	Establishing an unlimited period of validity of the auditor's certificate and the obligation of auditors to participate in relevant training programs that will improve the quality of audit services and public confidence in the audit profession (aligned with Article 13 of Directive 2014/56/EC). Members should ensure that auditors participate in relevant continuing education programs to maintain theoretical knowledge, professional skills and values at a sufficiently high level)
Register of auditors	Concretization of the Register of auditors and audit entities by creating separate sections containing separate information on: certified auditors, audit firms, auditors who provide audit services independently, as well as representative offices of foreign audit firms (according to Directive 2014/56/EC, involving the registration of auditors and audit firms)
Additional requirements for auditing entities	Establishing additional requirements for statutory auditees subject to audit (aligned with the provisions of Directive 2014/56/EC, according to which statutory audits are carried out only by auditors or audit firms approved by the Member State requiring audit)

Continuation of table 1

1	2
Public oversight of auditors	Establishment of professional self-government of auditors and public oversight bodies to ensure a system of public oversight of auditing activities (in accordance with the provisions of Directive 2014/56/EU, according to which Member States organize an effective system of public oversight of auditors and audit firms based on the principles set out in the Directive)
State supervision over the activities of auditors	Determining the procedure for exercising state control over auditing activities, in particular, the powers of the Ministry of Finance of Ukraine in the field of audit, as well as the procedure for interaction of auditors with state control bodies

When auditing integrated reporting, the maximum allowable sample size, acceptable for expressing an opinion on the reliability of business activities and business model implementation, to determine the correctness of the description of intangible capital should use modified audit procedures to determine the prospects of the entity, compliance with sustainable development goals. etc. These circumstances determine the relevance and need to develop an organizational and methodological framework for internal control, certification, internal and external audit of integrated reporting, which can be used as a tool to assist in the preparation of integrated reporting (the standard says that audit during the preparation of integrated reports helps senior management, authorized to manage, review the report and use professional judgment to determine whether the information is reliable enough to be included in the report), and to monitor the quality of the integrated report data by stakeholders to increase business transparency.

In accordance with Article 347 of the Association Agreement with the EU, for the full participation of our country in international economic relations, the parties exchange information, experience, best practices and implement other measures, including in the field of internal control, by further harmonizing internal control with internationally recognized standards. (Institute of Internal Auditors (IIA), International Federation of Accountants (IFAC), INTOSAI) and methodologies, as well as EU best practices on internal control and internal audit.

**Conclusion.** Therefore, when developing the methodological basis for the verification of integrated reporting, it is necessary to study in detail

the requirements of international practice for the first stage of multi-level verification of integrated reporting, namely its internal control, which will allow:

- standardize the activities of internal control, regulate the content and sequence of work within the process of "Internal control of integrated reporting";
- reduce the number of levels of decision-making on the issues of verification of the integrated report;
- optimize the use of resources, identify areas of responsibility, establish interaction between the process of internal control of integrated reporting and other processes;
- develop a system of indicators and criteria for assessing the effectiveness of each sub-process at each stage of the audit;
- streamline the documentation of the process "Internal control of integrated reporting" and its subprocesses;
- to establish the exchange of information within the process of "Internal control of integrated reporting";
- take timely corrective measures to achieve maximum efficiency of the process "Internal control of integrated reporting".

### References

1. Martin, K, Sanders, E., Scalan, G. (2014), "The potential impact of COSO internal control integrated framework revision on internal audit structured SOX work programs", *Research in Accounting Regulation*, Vol. 26(1), pp. 110-117.
2. Smith, S.S. (2016), "Integrated Reporting & the Future of Auditing", *Journal of Accounting and Finance*, Vol. 16(1), pp. 140-145.
3. Liu, X., Liu, Y.-Y., Wu, X.-L. (2017), "Study on Corporate Environmental Auditing based on Environmental Management Systems", *DEStech Transactions on Social Science Education and Human Science*, pp. 644-649.
4. Cook, W., Bommel, S., Turnhout, E. (2016), *Inside environmental auditing: Effectiveness, objectivity, and transparency*, Current Opinion in Environmental Sustainability.
5. Хупер Дж. Украина нуждается в аудите мирового уровня [Электронный ресурс] Дж. Хупер. – Режим доступа : <https://daily.rbc.ua/rus/show/ukraina-nuzhdaetsya-audite-mirovogo-urovnya-1438074375.html>  
Hooper, J. "Ukraine needs a world-class audit", available at: <https://daily.rbc.ua/rus/show/ukraina-nuzhdaetsya-audite-mirovogo-urovnya-1438074375.html>
6. "Association Agreement between the European Union and the European Atomic Energy Community and Their Member States, of one part, and Ukraine, of the other part", available at: [http://eeas.europa.eu/ukraine/assoagreement/assoagreement-2013\\_en.htm](http://eeas.europa.eu/ukraine/assoagreement/assoagreement-2013_en.htm).

7. Жук В. М. Інтегрована звітність: ретроспектива і перспектива в Україні // Облік і фінанси. – 2019. – № 1 (83). – С. 20–25.

Zhuk, V. (2019), "Integrated reporting: retrospective and perspective in Ukraine" ["Integrovana zvitnistj: retrospektyva i perspektyva v Ukrajinі"], *Accounting and Finance*, No. 1 (83), pp. 20-25.

8. Про аудит фінансової звітності та аудиторську діяльність : [Електронний ресурс] : Закон України № 2258-VIII від 21.12.2017 р. – Режим доступу : <https://zakon.rada.gov.ua/laws/show/2258-19#Text>

The Law of Ukraine "On the audit of financial statements and auditing activities" of December 21, 2017, No. 2258-VIII [Zakon Ukrajinjy "Pro audyt finansovoji zvitnosti ta audytorsjku dijalnistj"], available at: <https://zakon.rada.gov.ua/laws/show/2258-19#Text>

9. Изменение правил проведения аудита затронет украинских бизнесменов [Электронный ресурс]. – Режим доступа : <http://business.vesti-ukr.com/113429-izmenenie-pravil-provedeniya-audita-i-buhucheta-zatronet-i-biznes>

"Changing the rules of the audit will affect Ukrainian businessmen" ["Yzmenenye pravyl provedeniya audyta zatronet ukraynskykh byznesmenov"], available at: <http://business.vesti-ukr.com/113429-izmenenie-pravil-provedeniya-audita-i-buhucheta-zatronet-i-biznes>

10. Международный стандарт интегрированной отчетности [Электронный ресурс]. – Режим доступа : <http://integratedreporting.org>

*International Standard for Integrated Reporting* [Mezhdunarodnii standart yntehyrovannoi otchetnosti], available at: <http://integratedreporting.org>

11. Крутова А. С. Переваги інтегрованої звітності та перспективи її імплементації в Україні / А. С. Крутова, О. О. Нестеренко // *Innovation in science and education: challenges of our time*. – London: IASHE, 2016. – P. 52–58.

Krutova, A., Nesterenko, O. (2016) "Advantages of integrated reporting and prospects for its implementation in Ukraine" ["Perevahy intehrovanoi zvitnosti ta perspektyvy yii implementatsii v Ukraini"], *Innovation in science and education: challenges of our time*, IASHE, London, pp. 52-58.

12. Нестеренко О. О. Методологічні аспекти формування інтегрованої облікової політики / О. О. Нестеренко // *Економічна стратегія і перспективи розвитку сфери торгівлі та послуг* : зб. наук. пр. – Харків : ХДУХТ, 2017. Вип. 2 (26). – С. 29–44.

Nesterenko, O. (2017), "Methodological aspects of forming an integrated accounting policy" ["Metodologichni aspekty formuvannja intehrovanoji oblikovoji polityky"], *Economic strategy and prospects for trade and services*, No. 2(26), pp. 29-44.

13. Krutova, A., Nesterenko O., Kolesnik A. (2016), "Integrated reporting terminology formalization", *Independent Auditor*, No. 18(4), pp. 4-14.

**Nesterenko Oksana**, Doctor of Economics, Professor, Head of Department of Finance, Banking and Insurance, State Biotechnological University. Address:

Alchevskykh str., 44, Kharkiv, Ukraine, 61002. Tel.: (057)349-45-07; e-mail: akseniya72@gmail.com.

**Нестеренко Оксана Олександрівна**, д-р екон. наук, проф., завідувач кафедри фінансів, банківської справи та страхування, Державний біотехнологічний університет. Адреса: вул. Алчевських, 44, м. Харків, Україна, 61002. Тел.: (057)349-45-07; e-mail: akseniya72@gmail.com.

**Zhyliakova Olena**, PhD in Economics, Associate Professor, Department of Finance, Banking and Insurance, State Biotechnological University. Address: Alchevskykh str., 44, Kharkiv, Ukraine, 61002. Tel.: (057)349-45-07; e-mail: ovz1913@gmail.com.

**Жилякова Олена Валеріївна**, канд. екон. наук, доц., кафедра фінансів, банківської справи та страхування, Державний біотехнологічний університет. Адреса: вул. Алчевських, 44, м. Харків, Україна, 61002. Тел.: (057)349-45-07; e-mail: ovz1913@gmail.com

**Staverska Tetiana**, PhD in Economics, Associate Professor, Department of Finance, Banking and Insurance, State Biotechnological University. Address: Alchevskykh str., 44, Kharkiv, Ukraine, 61002. Tel.: (057)349-45-07; e-mail: staverskaya@gmail.com.

**Ставерська Тетяна Олександрівна**, канд. екон. наук, доц., кафедра фінансів, банківської справи та страхування, Державний біотехнологічний університет. Адреса: вул. Алчевських, 44, м. Харків, Україна, 61002. Тел.: (057)349-45-07; e-mail: staverskaya@gmail.com.

DOI: 10.5281/zenodo.5799504

УДК 336.713:005.931.1

## **АНТИКРИЗОВЕ УПРАВЛІННЯ КОМЕРЦІЙНИМ БАНКОМ У СУЧАСНИХ СОЦІАЛЬНО-ЕКОНОМІЧНИХ УМОВАХ**

**В.М. Лачкова, А.С. Лачков**

*Розглянуто сучасні соціально-економічні умови функціонування банківської системи України. Обґрунтовано сутність банківської кризи та чинники, які спричиняють її розвиток. Визначено сутність і відмітні особливості антикризового управління банками в умовах коронакризи. Запропоновано інструменти із запобігання кризі банку, її подолання та відновлення фінансової стабільності.*

---

© Лачкова В.М., Лачков А.С., 2021



## Зміст

### Секція 1. ОБЛІК І ФІНАНСИ

<b>Утенкова К.О.</b> Формування облікової політики в умовах зміцнення економічної безпеки.....	7
<b>Акімова Н.С., Янчева Л.М.</b> Організація обліку інноваційної діяльності: вітчизняні та міжнародні аспекти .....	18
<b>Нестеренко О.О., Жилякова О.В., Ставерська Т.О.</b> Адаптація українського законодавства у сфері регулювання аудиторської діяльності до європейських вимог (англ. мовою) .....	34
<b>Лачкова В.М., Лачков А.С.</b> Антикризове управління комерційним банком у сучасних соціально-економічних умовах .....	43
<b>Близиук О.П., Іванюта О.М., Іванюта М.О.</b> Інвестиційна діяльність торговельного підприємства на фінансовому ринку як чинник його інноваційного розвитку (англ. мовою).....	54

### Секція 2. ЕКОНОМІКА ПІДПРИЄМСТВ ХАРЧУВАННЯ ТА ТОРГІВЛІ

<b>Бугріменко Р.М.</b> Теоретичні аспекти інфраструктурного розвитку мереж роздрібної торгівлі.....	65
<b>Тімченко О.Д.</b> Теоретична сутність поняття управління продажами.....	74

### Секція 3. ЕКОНОМІЧНА ТЕОРІЯ ТА ЗОВНІШНЬОЕКОНОМІЧНА ДІЯЛЬНІСТЬ

<b>Власенко І.В.</b> Проблеми та перспективи розвитку науки та інновацій в Україні .....	82
--	----

### Секція 4. МЕНЕДЖМЕНТ І МАРКЕТИНГ

<b>Жегус О.В., Афанасьєва О.П., Олініченко К.С., Маренич В.М.</b> Розвиток аналітичного інструментарію аудиту сайту інформаційного порталу .....	92
<b>Алфавітний покажчик</b> .....	108
<b>Вимоги до оформлення статей</b> .....	111

## Contens

### Section 1. ACCOUNTING AND FINANCE

<b>Utenkova K.</b> Formation of accounting policy in the conditions of strengthening economic security .....	7
<b>Akimova N., Yancheva L.</b> Organization of accounting for innovative activity: national and international aspects.....	18
<b>Nesterenko O., Zhyliakova O., Staverska T.</b> Adaptation of Ukrainian legislation in the field of audit regulation to European requirements .....	34
<b>Lachkova V., Lachkov A.</b> Commercial bank anti-crisis management under modern social and economic conditions.....	43
<b>Blyzniuk O.P., Ivaniuta O.M., Ivaniuta M.O.</b> Investment activity trade enterprise at the financial market as factor of its innovative development .....	54

### Section 2. ECONOMICS OF CATERING AND TRADE ENTERPRISES

<b>Buhrimenko R.</b> Theoretical aspects of infrastructure development of retail networks.....	65
<b>Timchenko O.</b> Theoretical essence of the concept of sales management .....	74

### Section 3. ECONOMIC THEORY AND FOREIGN ECONOMIC ACTIVITY

<b>Vlasenko I.</b> Problems and prospects of science and innovations development in Ukraine .....	82
---	----

### Section 4. MANAGEMENT AND MARKETING

<b>Zhehus O., Afanasieva O., Olinichenko K., Marenych V.</b> Development of analytical tools audit of the site of the information portal .....	92
--	----

<b>Alphabetical index</b> .....	108
<b>Requirements for the articles</b> .....	111

Наукове видання

**ЕКОНОМІЧНА СТРАТЕГІЯ І ПЕРСПЕКТИВИ РОЗВИТКУ  
СФЕРИ ТОРГІВЛІ ТА ПОСЛУГ**

**Збірник наукових праць**

Видається з 2005 року

*Випускається 2 рази на рік*

*Випуск 2 (34)*

Відповідальна за випуск: О.М. Жданович  
Редактор: Л.Ю. Кротченко

Комп'ютерна верстка: Орлова О.І.

План 2021 р.

Підп. до друку 24.12.2021 р. Формат 60x84 1/16. Папір офсет.

Ум. друк. арк. 7,3. Тираж 300 прим.

---

Видавець і виготівник

Харківський державний університет харчування та торгівлі  
Вул. Клочківська, 333, Харків, 61051.

Свідоцтво суб'єкта видавничої справи ДК № 4417 від 10.10.2012 р.