



Editorial Introduction

Dear colleagues, in 2021 we continue successful partnerships that have already become a tradition and this special edition is the result of the collaborative activity between the *Independent Journal of Management & Production (IJM&P)* and West Ukrainian National University and its partners from Ukraine and Lithuania.

The special edition proposed between this partnership, aims to use the concept of technological, technical, environmental, social and economic problems and the main directions of the integration of Education, Science and National Production, and includes theoretical analysis and empirical material.

The first paper in this collection presented by *Kateryna Bagatska et al.* The study aims to analyze the approaches to capital formation of Ukrainian utility enterprises, to identify their impact on the financial results of entities and to formulate recommendations to ensure the efficiency of utility enterprises. In the course of the research were collected and processed empirical data of 30 utility enterprises from 11 regions of Ukraine with different economic, demographic, climatic and administrative conditions. The conducted research confirms that the capital invested in the municipal enterprises does not increase their efficiency. In order to increase the efficiency of enterprises utility and the fair distribution of municipal budget funds it was proposed to introduce the disclosure of additional information about capital formation; to strengthen the managers' responsibility for the quality of publishing information with the introduction of special KPIs; and to conduct financial and performance audit, including in terms of capital formation.

Yurii Matyskevic and his colleagues describes the concept and background of Blockchain technology nature, emphasizing the main features that have most significant and even disruptive impact on separate industries and even whole Economy including Economic Security. The contemporary challenges of this technology are provided. In addition, the multifaced concept of Economic security is explained, followed by the importance of this



phenomenon specifically within modern mega trends, such as Globalization and Information Society. Blockchain impact has been researched through three main industries/functions – eCommerce, Payments and Logistics. Conclusions of the paper suggest to use Blockchain with another Industry 4.0 technologies (such as Big Data and Internet of Thing) to reach maximum possible synergy.

Darya Trachova with co-authors consider the benefits of total digitalization of the organization and methodological support of depreciation policy process and make some assumptions related to the concept of enterprise's economic data protection. Since the scientific challenge is how to effectively monitor and quickly adjust depreciation policy, the authors have chosen methods to analyze the relations between business, government regulation, and economic data security. In the course of the research, a survey of 376 enterprises of Zaporizhia, Donetsk and Luhansk regions of Ukraine was conducted. To identify impact of the enterprise size on the availability of information about individual indicators, they are grouped according to the selected system of taxation (simplified and general). It was also concluded that the accounting indicators can be used to quickly adjust the depreciation policy at the state level.

Olena's Petryk et al. research covers the issue of compiling the Management Report. This paper reviews the legislative framework for the preparation and publication of the Management Report and analyzes the Management Reports of domestic enterprises for compliance with regulatory requirements and the quality of these indicators. It has been defined that the lack of common normatively approved qualitative issues of the report and requirements for it are the significant problems. The results of the study prove that the Management Report should be based on the following principles: reliability and completeness, materiality, conciseness, integrity and comprehensibility; comparability of indicators.

Angelina Roliak and her research team presented the comparative analysis of problem-based technology application in the Danish postmodern system of pedagogical education. Authors came to the conclusion that principles of problem-based technology use in professional training of teachers are similar in the whole European educational environment. The research findings imply that well-designed problem-based learning may lead to better educational results. Moreover, European experience in this sphere of teacher education modernization can become a valuable asset of comparative pedagogic science.

Iryna Drozd with the group of scholars analyzed the methods, indicators and the extent to which the study of public procurement effectiveness via bibliographic and case studies is



performed. As a result, the majority of methods cover four components of assessing the public procurement efficiency - targeted efficiency, cost-effectiveness, organizational efficiency, efficiency of budget expenditures for public procurement. The authors believe that the methodology of auditing the procurement effectiveness, taking into account the quantitative and qualitative parameters of procurement risks, will be a useful audit tool to determine the effectiveness of the use of public funds under individual procurements and identify areas of cost-effectiveness for the state budget funds.

Iryna Zhurakovska's et al. research was directed to confirming or disproving the hypothesis that increasing tax pressure on the forest industry encourages the irrational use of forest resources to cover tax payments. The purpose of the study was to develop a methodology for identifying the impact of taxes on the activities of forest enterprises in Ukraine, social and natural capital. The study identified the causes of the increased tax burden and the impact of this process on forest conservation.

Olena Antoniuk with scientists' group analyzed the development of the institutional framework for the provision of audit services. The authors correlated the classification of audit services in normative documents, including documents of the professional organization of auditors. The issue of institutionalization was considered in the context of the interaction of accounting problems at the national level in Ukraine and the practice of auditors. It has been proven that the provision of accounting services is a priority in the activities of auditors. The conclusion of this paper helps to identify vectors in the development of a regulatory framework of audit services national level.

Anatolii Tryhuba and his co-authors investigated the state of science and practice of making managerial decisions in agricultural production projects. The expediency of substantiation of the influence of the agrometeorological component of the project environment on the duration of works in the projects of chemical protection of agricultural crops was substantiated. The approach to the definition of fund of works time performance in the projects of crops chemical protection taking into account changing events of an agrometeorological component of the project environment was offered. The peculiarity of this approach is that it provides for the formation of databases and knowledge for planning work in chemical protection of agricultural crops. It is established that the duration of agrometeorological determined daily fund of time for work in projects of chemical protection of agricultural crops



is variable both during the life cycle of the project and in certain periods of its implementation, which is reflected by the relevant distribution laws.

Marius Laurinaitis and his team substantiate that electronic financial services are of key importance in the EU. The purpose of this article is to focus on actual legal instruments used by EU financial institutions and FinTech agencies in the digital environment for client identification and major problems faced by FinTech companies rendering modern financial services. The authors find out that the complex legal regulation of the field has been extended to include such concepts as customer due diligence, simplified customer due diligence, enhanced customer due diligence and customer identification in physical absence.

The aim of *Volodymyr Metelytsya's et al* research is to identify the influence of institutionalism on the accounting profession in Ukraine, in particular, to establish and assess the factors of such influence, its tools, characteristics and forecasting, on this basis, the prospects for the development of the institution of the accounting profession with an emphasis on the agricultural industry. Institutional impact on the accounting profession and its consequences are revealed through the use of a historical approach in research.

The study by *Nataliia Syrotenko et al.* examines the features of environmental disclosures in the management reports of medium and large enterprises of Ukraine, as well as non-financial reports of leading global companies. The researchers highlight the positive aspects and problematic issues in terms of information content, provide recommendations to improve approaches to the environmental disclosures and enhancement of the quality and public confidence in the reports. In order to monitor the environmental situation in Ukraine, it is recommended to disclose environmental information to all enterprises; to create a model report with the inclusion of a list of mandatory indicators of public importance and additional industry indicators; to strengthen responsibility for improper information and incomplete disclosure and concealment of significant financial and non-financial environmental information; to introduce the statutory audit of management reports.

Analytical study of *Julia Grinenko's team* is based on current regulatory and judicial practice and examples of tax dispute resolution in the United States and Ukraine. The results showed that the Ukrainian normative judicial practice is in the stages of establishment and needs further research. Analysis of statistical information shows that tax disputes in Ukraine focus on "technical errors" and the withdrawal of capital to countries with low tax jurisdiction. In contrast, the United States tax disputes focus on intra-corporate transactions. The research is



based on the requirements of the fundamental documents of the Organization for Economic Cooperation and Development (OECD) and by the United Nations Tax Committee (UN), International Accounting Standards Board (IASB), Generally Accepted Accounting Principles (GAAP), as well as on statistical data obtained in the process of analysis of tax authority reporting.

Olha Balabash with the group of scholars substantiate the theoretical and methodological support for the formation and implementation of the content strategy of a construction company. The article considers the formation of content strategy, its place in the management of communications of the enterprise. An analysis of trends in the real estate market of Ukraine is carried out. The article proposes the procedure for analysing the web-system of a construction company based on attendance indicators and search activity, which allows identifying alternative sources of traffic and developing appropriate measures to manage communications of the enterprise in order to achieve their efficiency. The practical significance lies in the fact that the developed recommendations for the formation of the communication strategy of the construction company can be further used to intensify the promotion of the company's services in the real estate market and attract investment.

Nataliia Semenyshena with her co-authors aim at establishing the presence of a causal relationship between the historical development of the accounting system (its modification) with management revolutions, identification of new characteristic features and accounting functions arising from changes in management approaches and requirements for accounting information for management purposes. Achieving the goal of the study involves identifying opportunities for further improving the accounting system based on the experience of its genesis under the influence of managerial revolutions. The methodological basis of the study is the dialectical method of cognition. The use of the historical method allowed to establish the logical dependence of the evolution of accounting on the requirements of the management system. Analytical and systematic methods were used to identify and form descriptions of the relationship of the accounting system in budgetary institutions with the processes of management system transformation and management revolutions. The impact of managerial revolutions on the accounting system in Ukraine and their consequences are established on the basis of an empirical generalization of historical archival and literary descriptions, as well as a critical analysis of the regulatory regulation of accounting, its norms and practices. The existence of a direct influence of managerial revolutions on the content, requirements, principles and methods of accounting is justified. The above result is based on the results of the



analysis of the historical content of accounting, its evidence (accounting documents), as well as the assessment of the functions of the persons who carried out the accounting. The study of works on the history of accounting made it possible to assess the genesis of the introduction of the institutional approach and accounting as the basis for its transformational changes aimed at strengthening compliance with management needs. The study showed that accounting is changing under the influence of transformations in management, changes in its requests, determined by the existing needs of management.

Yuliia Karpenko's article considers the process of forming an enterprise strategy in the following stages: analysis of the external and internal environment of an enterprise, formation of a system of enterprise goals, assessment of alternative development strategies and the choice of one of them, implementation of the chosen strategy, and adjustment of the strategy. It is proposed to analyze the external environment in accordance with the concept of the industry life cycle. The analysis of the life cycle of the agricultural industry in Ukraine establishes that according to most of the characteristics it is at the stage of maturity. The industry has relationships between producers and business consumers, enterprises receive average profits and specialize in the production of certain types of agricultural products of sufficiently high quality, and there are processes of gradual ousting of competitors from the market. It is proposed to agricultural enterprises as a possible strategy to implement a stabilization strategy that best suits the conditions of the external environment.

Viktoriiia Fabiianska et al. conducted a study of the modern concept of professional skepticism of an auditor in Ukraine to develop proposals in accordance with the main directions of its development and improvement based on positive foreign experience. The authors substantiated the need to develop a separate working document for the auditor, which should contain a list of questions to summarize information on the use of professional skepticism in the audit process to feel confidence that the audit engagement was carried out with a high level of professionalism and professional independence.

Yuliia Samborska-Muzychko et al. studied the conditions and prospects for the development of the state sector of the Ukrainian economy and determined the functions and tasks of state-owned enterprises in a transformational economy. The dynamics of the public sector share in the country's economy was analyzed, and the possible causes and consequences of these structural and dynamic changes were characterized. The results of the study are the proposed classification of types from state-owned enterprises, which is the basis for



differentiating their functions and tasks depending on the goals of education, the characteristics of the activity, the structure of ownership, and the strategic priorities of the country's development.

Tetiana Prylipko et al. in the conducted research proposes modes of sterilization of meat pate from turkey meat, determined by the method in which the actual lethality F_f relative to the microflora should be equal to or exceed the required lethality of the sterilization process F_n ($F_f \geq F_n$) canned turkey pate. The results of the study of the dependence of the kinetics of biochemical reactions on the thermal, chemical and mechanical sensitivity of the processed product, on pressure, temperature and chemical potential are presented. It is established that as a modification for the processed products it is necessary to solve thermohydrromechanical equations with the corresponding initial and boundary conditions in addition to the transfer equation for each scalar quantity.

Inna Tryhuba's group investigated the current scientific and methodological principles of project management. It was established that the existing models and methods could not be used to control the configuration of integrated projects for the creation of logistics systems. To control the configuration of integrated projects for the creation of logistics systems, the use of project management theory and system-factor principles was envisaged. Based on the proposed model, the impact of internal environment factors of integrated projects for the creation of logistics systems on changes in the configuration object No. 4.1 (a specialized tank truck for transporting perishable goods) was assessed.

We would encourage readers to continue this development by submitting themed in various fields of knowledge papers to future issues.

As Chief and Quest Editors, we would like to thank our co-editors and the contributors, as well as the other members of the editorial collective who have provided support and encouragement. Moreover, that they have contributed to the Journal in recognition of the international scientific community. We appreciate the intense participation of all colleagues, which has made our journal become a place of wide dissemination of knowledge.

We hope that our effort in publishing this Special Edition will be useful to our subscribers, as well as to the international scientific community.

The following content will be presented with the titles, authors and the pages of all of the articles published in this edition issue.



EDITORIAL VOLUME 12, ISSUE 3 (s349-s358)

Paulo Cesar Chagas Rodrigues, Nataliia Semenysheva

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1279>

Efficiency of capital formation of utility enterprises: the case of Ukraine (s001-s018)

Yulia Slobodyanik, Kateryna Bagatska, Hanna Silakova, Liudmyla Krot, Alina Korbutiak

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1501>

Blockchain impact on economic security (s019-s040)

Yurii Matyskevich, Zaneta Simanaviciene, Iryna Belova, Kateryna Fen, Yevheniia Skljar

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1493>

Conceptual framework for digitization of depreciation policy (s041-s053)

Darya Trachova, Svitlana Diachek, Nataliia Vyhovska, Olha Havryliuk, Halyna Chaban, Tetiana Kadatska

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Management report as a component of nonfinancial reporting in Ukraine: theory and practice of drafting (s054-s070)

Olena Petryk, Alla Basok, Tetiana Marenych, Natalia Yatsenko, Sergiy Kalinichenko

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1523>

Problem-based learning in pedagogic tertiary education: European context through Denmark environment (s071-s084)

Anhelina Roliak, Hanna Dutka, Kostyantyn Mylytsya, Olena Matiienko, Natalia Oliinyk

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1521>

Audit assessment of the effectiveness of public procurement procedures (s085-s107)

Iryna Drozd, Mariia Pysmenna, Nataliia Pohribna, Nataliya Zdyrko, Anna Kulish

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1522>

The impact of taxes on the reproduction of natural forest resources in Ukraine (s108-s122)

Iryna Zhurakovska, Roman Sydorenko, Pavlina Fuhelo, Liudmyla Khomenko, Nataliya Sokrovol'ska

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1511>

Institutionalization of accounting and auditing services in Ukraine: genesis, evaluation, analysis (s123-s137)

Olena Antoniuk, Petro Kutsyk, Iryna Brodska, Olena Kolesnikova, Nataliya Struk

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1530>

Influence of agrometeorological component of the project environment on the duration of works in chemical protection projects of agricultural crops (s138-s149)

Anatolii Tryhuba, Volodymyr Ivanyshyn, Vitalii Chaban, Iryna Mushenyk, Olena Zharikova

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1531>



Distance personal identification in the on-line environment: problems of financial institutions in the EU (s150-s166)

Marius Laurinaitis, Darius Stitilis, Irmantas Rotomskis, Oksana Novak, Oleksii Lysenok

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1532>

Institutionalization of the accounting profession: Ukrainian case (s167-s186)

Volodymyr Metelytsya, Oleksandr Petruk, Viktoriia Rozheliuk, Inna Balla, Liubov Medvid

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1534>

Environmental disclosures in the management report: transparency, responsibility and communication (s187-s204)

Nataliia Syrotenko, Nataliia Pravdiuk, Yulia Slobodyanik, Svitlana Holovatska, Tetyana Skrypko

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1535>

Improving transfer pricing in Ukraine using American experience (s205-s231)

Julia Grinenko, Dmytro Melnychuk, Larysa Mykhalchyshyna, Svitlana Belei, Nataliia Yevtushenko

DOI: <http://dx.doi.org/10.14807/ijmp.v12i3.1524>

Content strategy in management of communications (s232-s242)

Olha Balabash, Valerii Ilin, Nataliia Poprozman, Inna Kuznetsova, Dmytro Shushpanov, Nataliia Slavina

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Accounting institute: on the genesis and impact of management revolutions (s243-s261)

Nataliia Semenyshena, Nadiya Khorunzhak, Inna Lazaryshyna, Oleksandr Yurchenko, Yuliia Ostapenko

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Formation of the enterprise strategy based on the industry life cycle (s262-s280)

Yuliia Karpenko, Inna Kuznetsova, Alla Chykurkova, Maryana Matveyeva, Oleksandr Hridin, Kateryna Nakonechna

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Auditor's professional skepticism: a case from Ukraine (s281-s295)

Viktoriia Fabiianska, Petro Kutsyk, Iryna Babich, Svitlana Ilashchuk, Roman Voronko, Svitlana Savitska

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Public sector in the transformation economy of Ukraine: macroeconomic analysis (s296-s317)

Yuliia Samborska-Muzychko, Iryna Parasii-Verhunencko, Oksana Pashchenko, Liubov Budniak, Oksana Salamin

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Modeling of microbiological and biochemical processes under the conditions of steam contact sterilization in containers of Turkey meat pate (s318-s334)

Tetiana Prylipko, Volodymyr Kostash, Tetiana Koval, Alina Shuliar, Volodymyr Tkachuk, Alyona Shulyar

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Peculiarities of implementation of configuration control processes of integrated and innovative projects of logistics system creation (s335-s348)

Inna Tryhuba, Olexandr Ivanyshyn, Vitalii Chaban, Oksana Horobchenko, Olena Zaika, Iryna Semenyshyna

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Prof. Dr. Paulo Cesar Chagas Rodrigues
Chief Editor

Nataliia Semenyshena
Guest Editor

