

CONTENT

CHAPTER 1. ECONOMICS AND MANAGEMENT

Bezhenar I. Marketing Strategies for the Development of Ukrainian Winemaking	16
Venger V., Romanovska N. Scientific and Technical Bases for Innovative and	40
Investment Development of Energy Machinery in Ukraine	
Hanusych V., Solnoki P. Correlation-Regression Analysis Between the Level of	59
Education and Economic Development in Ukraine's Regions	
Yevdokymova A., Balahurovska I., Kolosok S. Management of Ukraine's Energy	70
Security in the Context of Green Transformation	
Iershova N., Ren W. Assessment of Personnel Efficiency: Methodological Approach	84
and Practical Implementation	
Koptieva H., Khabalevskyi V. Decision-Making Algorithm in a Hybrid Holacratic	97
System with Virtual Roles	
Korzhenivska N., Osadchuk I. Strategic Alternatives for Risk Management of	108
Enterprises' Economic Activities	
Korohodova O., Ponomarenko Yu., Konovalova N. Activation of International	119
Cooperation of Higher Education Institutions in the Conditions of Globalization and	
Crisis Challenges	
Kravchenko M., Nemyrovskyi F. Analysis of Digitalization and Innovative Activity	133
of Construction Companies in the Context of Economic Security	
Kushnirenko O., Bykonia O. Development of Energy Machinery Manufacturing in	146
Ukraine in the Context of the Low Carbon Economy Transition	
Lutsenko A., Rodchenko V. Managerial Mechanisms, Criteria, and Core	166
Determinants of Scientific Systems' Stability in Times of Crisis: An Overview	
Mykytenko V., Chuprina M. Hybrid Strategic Framework for Ukraine's Spatial	181
Development: Scenario-Integrated Economic Management Model	
Nikishyna O. Scientific and Methodical Approach to Diagnosing Agroindustrial	201
Market Systems Based on Resilience	
Palii M., Kantsedal N. Digital Transformation as a Factor in Increasing the	226
Competitiveness of Ukrainian Agricultural Enterprises	
Pryshva A., Artemenko L. Integration of AI Technologies Into the Strategic	240
Management of Metallurgical Enterprises	
Tataryntseva Yu. Strategic Management of Digital Marketing Using the Impression	252
Classification	
Chernenko N., Hlushchenko Ya. Resource Provision for Communities and the	263
Resilience of Critical Infrastructure	
Shurpenkova R., Sarakhman O., Kalaitan T. Analysis of Factors of the Residential	276
Real Estate Rental Market in Ukraine During the War Economy	



CHAPTER 2. ACCOUNTING AND FINANCE

Boyarova O., Haponchuk Ya. The Accounting System in Ukraine and Forecasting	287
the Trends of Its Development	
Verheliuk Yu., Hantsiak M., Boldova A. Accessibility of MTPL Insurance in	300
Ukraine in the Context of Adaptation to EU Standards Vysachen O. Cosh Pased and Acceptal Pased Acceptains in Non Profit Organizations:	314
Vysochan O. Cash-Based and Accrual-Based Accounting in Non-Profit Organizations: a Neo-Institutional Perspective	314
Vysochan O., Yasinska A. Tax Planning in Foreign Economic Activities of	326
Enterprises: Scientific Interests of Ukrainian Scientists	520
Zakharov D., Fedorova O. Public Procurement Under Martial Law: Balance Between	343
Flexibility and Transparency	0 10
Kovalenko Yu., Krynytsia S. Sources of Financing for the Digital Transformation of	359
the Financial System: International Experience and Realities of Ukraine	
Koliada T., Prozorov Yu. Strengthening Financial Security Through Renewal of	379
Institutional Protection of Budgetary and Banking Components	
Kuz V. Tax liability: Essence, Components, and Ways to Improve Compliance	393
Moiseienko T., Golyk V. Income of Athletes and the Multiplicative Effect: SAM-	404
CGE Analysis	101
Moskal N. The Role of Professional Skepticism in Ensuring Audit Quality: Ethical,	416
Cognitive, and Behavioral Dimensions	
Nuzhna O., Kravchuk A. Modeling of the Enterprise Balance Sheet With the Purpose	432
of Ensuring Compliance with Optimality Criteria	
Ozeran A., Korshykova R. Modernization of the Content of the Management Report	441
in the Process of Implementing Sustainability Reporting	
Oliinyk M. Business Continuity Toolkit: A Managerial Aspect	456
Osadcha O., Niedielko D. Taxation and Shadowing of the Creative Sector: the	467
Problem of Detection, Assessment, and Regulation	
Pataki G., Loskorikh G., Husar A. Statistical Analysis of Macroeconomic Factors	48 4
Affecting the Establishment of Micro and Small Enterprises and Their Impact on Tax	
Revenues in Ukraine and Transcarpathia	
Pryimak N. Adaptation of Accounting and Auditing to the Challenges of the Digital	500
Economy: the Impact of Artificial Intelligence	
Rodchenko V., Nesterenko O. Conceptual Model for Implementing Artificial	516
Intelligence in Business Activities of an Enterprise	
Stoika N., Makarovych V., Pomászkina N. Comparative Analysis of National and	532
International Standards for Accounts Receivable Accounting: The Experience of	
Ukraine and Foreign Countries	
Shyshkov S., Shyshkova D. Evolution of Ukrainian Stock Exchanges: Geographical	545
and Institutional Factors	
Shpomer T., Fabrychenko A. Financial Stability of Ukraine During the War: the	560
Interaction of Macroprudential Measures and External Financial Support	581
	- 7X I

Acta Academiae Beregsasiensis. Economics Bunyck 10. (2025) 10. szám (2025) Volume 10. (2025)



Shatskova L. Documentary Support for the Design and Delivery of Tourism Products	
Yaloveha L., Tyutyunnyk S., Yermolaieva M. Legal Status, Taxation, and	591
Accounting Regulation of Farmers 'participation in Profit Distribution: Conceptual	
Approaches and Practical Implementation	
General requirements for manuscripts	611