

**NATIONAL AND WORLD FINANCIAL  
AND ECONOMIC SYSTEMS  
IN THE CONDITIONS OF MODERN  
CHALLENGES**

**Collective monograph**

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### 3.4. THE ACCOUNTING'S ROLE IN THE LEGAL SUPPORT OF ECOLOGICAL SAFETY MANAGEMENT OF UKRAINE

Ecological safety is a component of global and national safety, that is a state of development of public relations in the field of ecology, in which the system of state and legal, organizational, scientific, technical, economic and other social means provides regulation of environmentally hazardous activities natural environment, safe for human life and health, prevention of deterioration of the ecological situation and the emergence of danger to natural systems and the population.

Modern environmental legislation is in dynamic development, especially in terms of procedures to prevent the occurrence of environmental risk. Recently, there is a tendency to harmonize its individual provisions and principles with global, European environmental and legal requirements and norms, taking into account the positive trends and experience of legal regulation accumulated in countries around the world.

Legal requirements for environmental safety today fill most of the laws and regulations of Ukraine and thus have a comprehensive, intersectoral, cross-cutting, universal impact on the regulation of various legal relations, especially in the implementation of environmentally hazardous risky activities.

Since independence, the largest number of regulations in the field of environmental protection has been adopted. Today there are the following blocks of legislative and by-law regulation of environmental activities:

- ✓ constitutional regulation of environmental legal relations;
- ✓ environmental and legal regulation based on the legal norms of the Law of Ukraine "On Environmental Protection";
- ✓ bylaws;
- ✓ regulation of ecological legal relations by ecological

and legal norms of various branches of legislation;

✓ international legal regulation with the help of international conferences ratified by the Verkhovna Rada at the UN, EU, bilateral and multilateral agreements of Ukraine with other countries<sup>1</sup>.

It is known that the basis of environmental legislation is the Constitution of Ukraine, which determines the principles of legal regulation of environmental protection<sup>2</sup>.

The Constitution of Ukraine establishes the right of everyone to a safe environment for life and health and to compensation for damage, enshrines the duty of the state to ensure environmental safety and maintain ecological balance in Ukraine, the obligation of everyone not to harm nature, cultural heritage, to compensate damages caused by him. The Constitution of Ukraine establishes other principles of environmental law, in particular the right of ownership of natural resources.

Article 3 of the Constitution of Ukraine stipulates that “a person, his life and health, honor and dignity, inviolability and security are recognized in Ukraine as the highest social value. Human rights and freedoms and their guarantees determine the content and direction of the state. The state is accountable to man for his activities. The establishment and protection of human rights and freedoms is the main duty of the state”.

A special feature of Ukraine's environmental legislation is the existence of post-resource codes and laws.

The Land Code of Ukraine, adopted on October 25, 2001, regulates land relations in terms of composition and purpose of land, land rights, acquisition and realization of land rights, guarantees of land rights, land protection, land use management and responsibility for violation. The Land Code

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<sup>1</sup> Zamula I. V. Accounting for environmental activities in ensuring sustainable economic development: a monograph. Zhytomyr: ZhSTU, 2010. 440 p., P. 294

<sup>2</sup> Constitution of Ukraine of June 28, 1996. URL: <https://zakon.rada.gov.ua>

of Ukraine, as noted by V. I. Semchyk, provided a system of reliable measures to ensure the right of citizens, legal entities and the state to land, as well as a mechanism to ensure targeted and rational use and protection of land<sup>3</sup>.

According to Art. 164 of the Land Code of Ukraine, land protection includes<sup>4</sup>:

- a) substantiation and ensuring the achievement of rational land use;
- b) protection of agricultural lands, forest lands and shrubs from unjustified withdrawal for other needs;
- c) protection of lands from erosion, mudslides, flooding, waterlogging, secondary salinization, overdrying, compaction, contamination by industrial waste, chemical and radioactive substances and from other adverse natural and man-made processes;
- d) preservation of natural wetlands;
- e) prevention of deterioration of aesthetic condition and ecological role of anthropogenic landscapes;
- f) conservation of degraded and unproductive agricultural lands.

Subsoil legislation is in force in Ukraine to address public relations regarding subsoil. The main source of subsoil legislation is the Subsoil Code of Ukraine<sup>5</sup>. It regulates mining relations in order to ensure the rational, integrated use of subsoil to meet the needs of minerals and other needs of social production, subsoil protection, ensuring the safety of people, property and the environment, as well as protecting the rights and legitimate interests of enterprises, institutions, organizations and citizens.

The Forest Code of Ukraine, adopted on January 21, 1994, became the main legislative document in the forest

<sup>3</sup> Semchyk V. I. Land under law. Law of Ukraine. 2008. № 11. P. 57-63, pp. 58

<sup>4</sup> Land Code of Ukraine of 25.10.2001 № 2768-III. URL: <https://zakon.rada.gov.ua/laws/show/2768-14#Text>

<sup>5</sup> Subsoil Code of Ukraine of July 27, 1994 № 132/94-VR

legislation of Ukraine<sup>6</sup>. It sets requirements for the organization and management of forestry, use of forest resources, ownership and use of forests, reveals issues of state regulation and management in the field of forest relations, protection and preservation of forests. The Code reveals the main points of accounting and reproduction of forests.

Legal relations to ensure the conservation, rational use of water for the needs of the population and industries, reproduction of water resources, protection and improvement of water resources are governed by water legislation, part of which is the Water Code of Ukraine<sup>7</sup>.

Having studied the pro-resource codes, we present the basic laws governing environmental activities in Ukraine.

The most complete issue of environmental safety is reflected in the Law of Ukraine "On Environmental Protection" of June 25, 1991. It is a system-forming act, defines the economic, social, legal principles of environmental protection. It is also the legal basis for the development of sectoral environmental legislation. It lays down a comprehensive approach to the legal regulation of environmental relations, aimed at ensuring environmental safety in general, recognition of the priority of human life and health, environmental requirements, the need for preventive measures of nature protection measures. The Law defines the basic principles of environmental protection, environmental rights and responsibilities of citizens of Ukraine, the powers of the authorities in the field of environmental protection, regulates the general and special use of natural resources, and provides for economic measures to protect the environment<sup>8</sup>.

As noted above, according to the Law of Ukraine "On

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<sup>6</sup> Forest Code of Ukraine of January 21, 1994 № 3852-XII. URL: <https://zakon.rada.gov.ua/laws/show/3852-12#Text>

<sup>7</sup> Water Code of Ukraine from 06.06.1995 № 213/95

<sup>8</sup> On Environmental Protection: Law of Ukraine of 25.06.1991 № 1264-XII [Electronic resource]. - Access mode: <http://zakon.rada.gov.ua>.



Environmental Protection”, environmental safety is “a state of the environment that prevents the deterioration of the environmental situation and the danger to human health”<sup>9</sup>.

The main principles of environmental protection according to this Law are:

- priority of environmental safety requirements in the implementation of economic, managerial and other activities;
- guaranteeing an ecologically safe environment for human life and health;
- precautionary nature of measures to protect the environment;
- greening of material production;
- preservation of spatial and species diversity;
- scientifically substantiated coordination of ecological, economic and social interests of society;
- obligatory ecological examination;
- publicity and democracy in decision-making, the implementation of which affects the state of the environment;
- gratuitousness of general and payment of special use of natural resources for economic activity;
- a combination of incentives and responsibilities for environmental protection;
- solving environmental problems on the basis of broad interstate cooperation.

Regarding the accounting of environmental orientation, according to Art. 24 of the Law “objects that adversely affect or may affect the state of the environment, types and quantities of harmful substances entering the environment, types and sizes of harmful physical and biological effects on it are subject to state registration”<sup>10</sup>.

Further, in June 1992, the Law of Ukraine “On the

<sup>9</sup> On Environmental Protection: Law of Ukraine. The Verkhovna Rada of Ukraine. URL: <https://zakon.rada.gov.ua/laws/show/1264-12>

<sup>10</sup> Law of Ukraine “On environmental protection” of 25.06.1991 № 1264-XII

Nature Reserve Fund of Ukraine” was adopted, which defined the legal basis for the organization, protection, effective use of the nature reserve fund of Ukraine, reproduction of its natural complexes and objects<sup>11</sup>.

The state of atmospheric air, as one of the main vital elements of the environment is regulated by the Law of Ukraine “On Protection of Atmospheric Air” of 16.10.1992. harmful effects of atmospheric air on human health and the environment<sup>12</sup>.

Section 6 of the Law of Ukraine “On Atmospheric Air Protection” reveals the main issues of state accounting and monitoring in the field of air protection. According to Art. 31 of the Law “State accounting in the field of air protection are subject to:

- ✓ facilities that have or may have a detrimental effect on human health and the state of the atmosphere;
- ✓ types and volumes of pollutants emitted into the atmosphere;
- ✓ types and degrees of influence of physical and biological factors on the state of atmospheric air”<sup>13</sup>.

Information on these provisions can be obtained from the accounting system.

The Law of Ukraine “On Pesticides and Agrochemicals” of 02.03.1995 provided for the regulation of legal relations related to state registration, production, procurement, transportation, storage, trade and safe for human health and the environment the use of pesticides and agrochemicals, defined the rights and responsibilities of enterprises, institutions, organizations and citizens, as well as the powers of executive bodies and officials in this area. Article 14 of the Law discloses the issue of state accounting of pesticides and agrochemicals

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<sup>11</sup> Law of Ukraine “Reserve Fund of Ukraine” of 16.06.1992 2456-XII

<sup>12</sup> Law of Ukraine “On Protection of Atmospheric Air” of 16.10.1992 № 2707-XII

<sup>13</sup> Law of Ukraine “On protection of atmospheric air” of 16.10.1992 № 2707-XII

on the basis of the Procedure for state accounting of the presence and use of pesticides and agrochemicals, approved. The Cabinet of Ministers of Ukraine of November 2, 1995 № 881.

The Law of Ukraine "On Waste" of 05.03.1998 defines the legal, organizational and economic principles of activities related to the prevention or reduction of waste, their collection, transportation, storage, sorting, treatment, disposal, as well as to prevent the negative impact of waste on the environment and human health in Ukraine<sup>14</sup>. The law specifies mandatory waste accounting based on their classification and certification. The main point is to determine the order of accounting for the generation, and disposal of waste.

Legal relations related to the protection of agricultural and other plants, perennial and forest plantations, trees, shrubs, indoor vegetation, plant products from pests, diseases and weeds are regulated by the Law of Ukraine "On Plant Protection" of 14.10.1998<sup>15</sup>.

Regulation of relations in the field of protection, use and reproduction of natural plant resources is carried out by the Law of Ukraine "On Flora" of 19.01.1999<sup>16</sup>.

The Law of Ukraine "On the Environmental Emergency Zone" of July 13, 2000 regulates the provision of the legal regime of the environmental emergency zone and liability for violations of the legal regime<sup>17</sup>.

The law that defined relations in the field of protection, use and reproduction of wildlife in 2001 was the Law of Ukraine "On Wildlife". The task of this Law is to regulate relations in the field of protection, use and reproduction of wildlife; conservation and improvement of wildlife habitat; providing conditions for the preservation of all species and

<sup>14</sup> Law of Ukraine "On Waste" of 05.03.1998 № 187/98-VR

<sup>15</sup> Law of Ukraine "On Plant Protection" of 14.10.1998 № 180-XIV

<sup>16</sup> Law of Ukraine "On Flora" of 19.01.1999 № 591-XIV

<sup>17</sup> Law of Ukraine "On the Environmental Emergency Zone" of July 13, 2000 № 1908-III

population diversity of animals<sup>18</sup>.

Ensuring the health of the population is entrusted to the Law of Ukraine "On Drinking Water, Drinking Water Supply and Sewerage" of 10.01.2002, which defines the legal, economic and organizational principles of the drinking water supply system, aimed at ensuring quality and safe health. I human drinking water<sup>19</sup>.

In 2003, the Law of Ukraine "On Land Protection" was adopted, which defined the legal, economic and social bases of land protection in order to ensure their rational use, reproduction and increase soil fertility, other useful properties of land, preservation of ecological functions of soil cover and environmental protection<sup>20</sup>.

Regulation of public relations in the field of formation, preservation and rational inexhaustible use of the ecological network as one of the most important prerequisites for sustainable, ecologically balanced development of Ukraine, environmental protection, satisfaction of modern and perspective economic, social, ecological and other interests of society is carried out by the Law of Ukraine network dated 24.06.2004<sup>21</sup>.

The Law of Ukraine "On Environmental Audit" of June 24, 2004 regulates the organization of environmental audit, the main tasks of which, according to the law are: collecting reliable information on environmental aspects of production activities of the environmental audit and forming an environmental audit report; establishing compliance of ecological audit objects with the requirements of the legislation on environmental protection and other criteria of ecological audit; assessment of the impact of the activity of the object of

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<sup>18</sup> Law of Ukraine "On Fauna" of 13.12.2001 № 2894-III

<sup>19</sup> Law of Ukraine "On drinking water, drinking water supply and drainage" of 10.01.2002 № 2918-III

<sup>20</sup> Law of Ukraine "On Land Protection" of June 19, 2003 № 962-IV

<sup>21</sup> Law of Ukraine "On the ecological network" of 24.06.2004 № 1864-IV

ecological audit on the state of the environment; assessment of the effectiveness, completeness and validity of measures taken to protect the environment at the object of environmental audit<sup>22</sup>.

The Law of Ukraine “On Environmental Impact Assessment” of 23.05.2017 establishes the legal and organizational framework for environmental impact assessment aimed at preventing environmental damage, environmental safety, environmental protection, rational use and reproduction of natural resources, in the decision-making process conducting economic activities that may have a significant impact on the environment, taking into account state, public and private interests<sup>23</sup>.

According to the Law of Ukraine “On National Security of Ukraine” of June 21, 2018, national security means the protection of state sovereignty, territorial integrity, democratic constitutional order and other national interests of Ukraine from real and potential threats<sup>24</sup>. This Law defines and delimits the powers of state bodies in the spheres of national security and defense, creates a basis for integration of policies and procedures of state authorities, other state bodies whose functions relate to national security and defense, security and defense forces, defines the command, control and coordination of security and defense forces operations, a comprehensive approach to planning in the areas of national security and defense is introduced, thus ensuring democratic civilian control over the bodies and formations of the security and defense sector.

Another important document is the Resolution of the Verkhovna Rada of Ukraine “On the Main Directions of the State Policy of Ukraine in the Field of Environmental

<sup>22</sup> Law of Ukraine “On Environmental Audit” of 24.06.2004 № 1862-IV

<sup>23</sup> Law of Ukraine “On Environmental Impact Assessment” of 23.05.2017 № 2059-VIII

<sup>24</sup> Law of Ukraine “On National Security of Ukraine” from June 21, 2018 № 2469-VIII

Protection, Use of Natural Resources and Ensuring Environmental Safety” of March 5, 1998 № 188/98-VR. It identifies the state of the environment, the reasons that led to environmental problems. The measures necessary for improving the quality of the environment are also outlined<sup>25</sup>.

The next stage in the formation of the regulatory framework was the adoption of the Law of Ukraine “On the Basic Principles (Strategy) of State Environmental Policy of Ukraine for the period up to 2030” from 28.02.2019 № 2697-VIII. This act is already more practical. It defines the goal of the state environmental policy, which is related to achieving good environmental status by introducing an ecosystem approach to all areas of socio-economic development of Ukraine in order to ensure the constitutional right of every citizen of Ukraine to a clean and safe environment, introduction of sustainable use and preservation and restoration natural ecosystems<sup>26</sup>.

Thus, the legal requirements for environmental safety are diverse in content, focus and enshrined in various regulations of the state. To implement the provisions of environmental legislation in Ukraine, an accounting system for environmental safety management is required.

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<sup>25</sup> On the Main Directions of the State Policy of Ukraine in the Field of Environmental Protection, Use of Natural Resources and Ensuring Environmental Safety: Resolution of the Verkhovna Rada of 05.03.1998 № 188/98-VR [Electronic resource]. - Access mode: <http://zakon2.rada.gov.ua>

<sup>26</sup> Law of Ukraine “On the Basic Principles (Strategy) of State Environmental Policy of Ukraine for the period up to 2030” of 28.02.2019 № 2697-VIII URL: <https://zakon.rada.gov.ua/laws/show/2697-19#Text>

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