## TABLE OF CONTENTS

Alla Kasych, Svitlana Breus, Yevheniia Khaustova  The economic security of higher education institutions from the perspective of international competition	1
Tetyana Korytko, Olga Bogutska, Samira Piletska  Formation of an organizational and economic mechanism for encouraging investment activity of enterprises	10
Svitlana Berezina Methodological bases of classification of social risks	18
Natalija Berlach, Oleksandr Kulyk, Sergii Losych Illegally-obtained income as a structural component of shadow processes in the economy	26
Ihor Bohdaniuk, Vladyslav Kolisnichenko, Olena Ustymenko Audit as a form of control of the State Financial Inspection of Ukraine	31
Nadiya Bortnyk, Julia Tsurcan-Saifulina, Oleksandr Kotukha Essence and content of category "financial investigations" and concept development amid European integration	36
Valentyn Halunko, Vira Halunko, Maryna Savyuk Foreign experience for financing small and medium business	40
Oleksandr Holovko, Tetyana Kaganovska, Galina Rossihina Improving the mechanism of collecting certain taxes in Ukraine as measures for the European modernization: legal aspect	46
Iryna Hrytsai, Oleksandr Yunin, Antonina Matsola Special approaches to allocation of types of servitudes from the accounting positions	53
Oleh Hubanov, Serhii Mosondz, Oleh Melnychuk Transformational dimensions of science under globalization challenges	59
Oleksiy Humin, Viktoriia Zarubei, Olha Rymarchuk Concerning the need for improvement of the methodology of investigating frauds and development of methods of investigation of its individual types	63
Olena Dzhafarova, Olena Riabchenko, Igor Artemenko Structural and legal analysis of banking safety in Ukraine	67
Valeriia Dyntu, Oleh Dykyi Cryptocurrency in the system of money laundering	75
Oleksii Drozd, Viktor Kostiuk, Vasyl Ilkov Specificity of remuneration for public servants	82

Alla Zhyvets  Evolution of professional competencies of accountants	
Evolution of professional competencies of accountants of small enterprises in the digital economy of Ukraine	87
<b>Stanislav Ivanov, Yuliia Hromenko, Valeriia Rodina</b> Problems of banking legal relationships	94
Nataliia Kovalenko, Ian Bernaziuk Topical issues of financing electronic legal proceedings in Ukraine	100
Viktor Koval, Yuriy Polyezhayev, Anastasiia Bezkhlibna Communicative competences in enhancing of regional competitiveness in the labour market	105
Maryna Kovbatiuk, Vladyslava Shevchuk  Efficiency evaluation of cooperation between transport enterprises and higher education institutions in the transport and logistics cluster	114
Tetiana Kolomoets, Nataliia Halitsyna, Serhii Kushnir  The statutory definition of gift value as a "filter"  for effective state policy in the public service	122
Iryna Kreidych, Nadezhda Roshchyna, Oksana Kazak The application of monetary incentive policy in current economic conditions	129
Oksana Kuzmenko, Tetiana Matselyk, Viktoriia Chorna Financial offenses in the circulation of medicines in the context of globalization	140
<b>Lesia Leshanych, Iryna Miahkykh, Mariana Shkoda</b> Models of financing of higher education institutions in foreign countries	145
Valeriia Lymar Bio-oriented agrarian economy investment prognosis in the EU countries	151
Margarita Lyshenko, Tatiana Ustik, Irina Thermosa  Transformation of methodical marketing approaches to the investigation of the problem of farming agricultural enterprises in the grain market in globalization challenges	158
Iryna Lomachynska, Serhii Yakubovskiy, Ivan Plets  Dynamics of Austrian foreign direct investment and their influence on the national economy	167
Tymur Loskutov, Sergey Miroshnychenko, Rostyslav Lemekha The concept of legitimate economic interest	175
Serhii Makarenko, Nataliia Oliinyk, Tatyana Kazakova Improving the method approach to the rating evaluation of employees as professional career development	179
Mykhailo Markov, Oleh Yemets, Andrii Forostyanyi Organized crime in the financial system: foreign experience	188
<b>Yurii Maslov</b> The EU strategy for the Danube region as an inclusive form of cross-border economy	200

Oksana Nikishyna, Svitlana Bondarenko, Oksana Zerkina Methodological provisions on the performance evaluation of agrarian producers and their cooperative associations	
in the production and supply chain	209
Yurii Melnyk, Lidiia Voloshchuk, Tetiana Stepanova Formation of innovation-investment integration strategy for industry development under globalization conditions	217
Larysa Nalyvaiko, Galiya Chanysheva, Serhii Kozin Remuneration of public servants in the Federal Republic of Germany	228
Yurii Orlov, Andrii Yashchenko, Yevheniia Hladkova Realization of the right of rebellion: from the manifestation of democracy to a crime against the state	233
Nataliia Ortynska, Liudmyla Savranchuk, Svitlana Matchuk Foreign experience in electronic tax administration and the possibilities of its use in Ukraine	240
Volodymyr Parsiak, Olena Zhukova, Katerina Parsiak World shipbuilding: driving forces and relevant development vectors	244
Svitlana Pylypenko, Yuliia Udovenko, Vitalii Cherneha Legal description of the factoring contract in Romania	251
Natalia Arabadzhy, Iryna Korniienko Retrospective and modern aspects of the development of charity	256
<b>Yevhen Hrechyn, Vasyl Burba</b> Crime in the foreign economic sphere in post-soviet states	266
Mykhailo Pitiulych, Anatolii Poliakh, Mykola Pakhnin Financial and legal norms: legal means and mechanism of implementation	271
Dmytro Pryimachenko, Tetiana Minka, Volodymyr Marchenko Legal regulation of liability for offenses in the financial sphere in the EU countries and Ukraine: comparative analysis	276
Maryna Radieva	
Institutional modernization of the global economy	283
Mykhailo Ryabokon, Yurii Pikalov Innovative clusters of business accelerators in the sphere of science and technology entrepreneurship	291
Iryna Sedikova, Ihor Savenko, Olena Boiko Food security of the black sea littoral and features of its development	297
Oksana Senyshyn, Marta Olikhovska Using the world experience of developed countries in the formation of directions for improving the process of development and implementation	
of government targeted programs for natural environmental protection	305

<b>Tetiana Serediuk, Yurii Vdovychenko</b> Common features and distinctions between high technology and innovation	315
Yuliia Slobodianyk, Svitlana Shymon, Volodymyr Adam Compliance auditing in public administration: Ukrainian perspectives	320
Bohdan Stetsiuk, Yurii Miroshnychenko, Pavlo Dudko International franchise agreement	332
Oksana Strelchenko, Iryna Lychenko, Liubov Shevchenko  Doctrinal characteristic of public procurement of medicines as a fundamental element of state financial guarantees for the pharmaceutical sphere	338
Olha Tylchyk, Yurii Riabchenko, Oleksandr Popivniak Management (administrative) activity of the controlling authorities in the area of taxation: essence and types	343
Anna Tytko, Iryna Sukhan, Marianna Koshchynets Offshore territories: positive and negative impacts on the global economy	352
Olena Tykhonova, Oleksandr Sviderskyi, Iryna Yefremova Organizational aspects of fiscal authorities in Ukraine and foreign countries: comparative analysis	357
Vyacheslav Truba, Viktoriia Borshch, Olha Haran Methodological frameworks for state regulation of health care system in the post-soviet countries	364
Svitlana Faizova, Marina Ivanova, Tetiana Pozhuieva Prospects for improving the methodology of strategic enterprise management	371
Aleksei Fedotov, Svetlana Levchenko Organizational and legal regulation of the financial sector of the economy amid European integration	379
Halyna Fyliuk, Kateryna Akulenko Methodological principles of evaluation of investment attractiveness of the enterprise	387
Iryna Chekhovska, Natalia Nykytchenko, Tetiana Bilous  The classification of sources of reproduction of shadow relations in the sphere of production and realization of housing and communal services	396
Vasyl Shvets, Hanna Baranets, Olena Tryfonova  Evaluation of the conditions of effective logistic strategy implementation of an enterprise on the basis of functional and cost analysis	405
Serhii Shkarlet, Valeriia Prokopenko, Maksym Dubyna Directions of development of the financial services market of Ukraine	412
Yurii Yaremko, Liliia Shykova, Larysa Syvolap  Methods of evaluation and conceptual-strategic directions of economic security of agricultural enterprises	421