

Professor of the Department of Accounting and Taxation, Doctor of Economic Sciences, Professor, Honored Economist of Ukraine

**Kalyuga Evgenia Vasylivna**

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**Working address:** Kyiv, str. Heroes of Defense, 11, educational building #10.

Date and place of birth:

**08/28/1957**, Ukraine, Mariupol, Donetsk region.

**Education:**

Voronezh State University named after Lenin Komsomol, 1983, specialty - "Accounting and analysis of economic activity" (Russia) (higher education diploma - LV No. 138672 issued on June 30, 1983, registration No. 22351);

Academy of the State Tax Service of Ukraine, 2002, specialty - legal science, qualification - lawyer (Ukraine, Irpin).

**Degree:**

candidate of economic sciences (1989), thesis topic "Methodology and organization of normative accounting of research production costs (on the example of the system of the Academy of Sciences of Ukraine)", supervisor - Doctor of Economics, Professor Anatoly Mykolayovych Kuzmyskyi (Diploma of Candidate of Economic Sciences - Kyiv Institute of National Economy EC No. 029625 dated December 27, 1989);

Doctor of Economic Sciences (2002), dissertation topic: "Reforming economic control in Ukraine (theory and practice)", scientific consultant, Doctor of Economic Sciences, Professor Kuzhelnyi M.V. (Diploma of Doctor of Sciences DD 003039, 2003).

**Academic status:**

Associate Professor of the Department of Control and Audit of the Kyiv University of Economics, 1992 (certificate of an associate professor at the Department of Control and Auditing of the DC No. 003690);

Professor of the Department of Accounting, 2004 (professor's certificate 02PR000092, 2004).

**Employment:**

1974-1983 - accountant, deputy chief accountant, chief accountant of Center Chernozemtara (Voronizh);

1983-1989 - assistant, graduate student of the Kyiv Institute of National Economy named after D. S. Korotchenko;

1989-1996 senior lecturer, head of the control and audit department of the Kryvyi Rih branch of the Kyiv National University of Economics (KNEU);

1996-1998 - Head of the Accounting and Auditing Department of the Ukrainian Financial and Economic Institute (Irpin);

1998-2002 – doctoral student of KNEU;

2002-2007 - head of the accounting department of the National University of the State Tax Service of Ukraine (Irpin);

2007-2009 - professor of the audit department of the National Agrarian University;

2009-2014, 2016 - 2021 - Head of the Department of Accounting and Audit, since 2017. - accounting and taxation;

2021-present – professor of the Department of Accounting and Taxation.

### **Disciplines taught by:**

Accounting (general theory), Control of the activity of agrarian formations (bachelor).

Development of accounting in the public sector (asp.); Financial control: theory and methodology (asp.).

### **Scientific and professional interests:**

Theoretical and methodological principles of accounting in the public sector of the economy, the system of economic control in Ukraine and directions of its reform;

Under the supervision of 8 candidates of economic sciences and 1 doctor of philosophy:

1. **Nadiya Oleksandrivna Tomilova** - Internal accounting of the production of fodder crops - special. 08.00.09 "Accounting, analysis and audit (by types of economic activity)", (protection - National University of Bioresources and Nature Management of Ukraine), 2012.

2. **Natarova Olena Volodymyrivna** - Accounting and control of income from exchange operations of the public sector special. 08.00.09 "Accounting, analysis and audit (by types of economic activity)", (protection - National University of Bioresources and Nature Management of Ukraine), 2013;

3. **Yuliya Igorivna Lytvynets** - Accounting and control support for the management of leased land relations in agricultural enterprises - special. 08.00.09 "Accounting, analysis and audit (by types of economic activity)", (protection - National University of Bioresources and Nature Management of Ukraine), 2013;

4. **Aleskerov Ruslan Bahadurovych** - Accounting and control of property insurance of agricultural enterprises, special. 08.00.09 "Accounting, analysis and audit (by types of economic activity)", (protection - National University of Bioresources and Nature Management of Ukraine), 2013;

5. **Olena Volodymyrivna Glushko** - Accounting and analytical support for the management of the reproduction of long-term biological assets of crop production - special 08.00.09 "Accounting, analysis and audit (by types of economic activity)", (protection - National University of Bioresources and Nature Management of Ukraine), 2014;

6. **Byhod Kateryna Oleksandrivna** - Accounting and control of the provision of services by scientific institutions of the public sector - special. 08.00.09 "Accounting, analysis and audit (by types of economic activity)", (protection - National University of Bioresources and Nature Management of Ukraine), 2019;

7. **Olena Volodymyrivna Zhadan** - Financial control of the implementation of local budgets - special. 08.00.08. – money, finance and credit, (defense - Academy of Financial Management), 2021;

8. **Gerasimenko Olga Mykolaivna** - Accounting in the management of museum objects and collections, special. 08.00.09 – Accounting, analysis and audit (by types of economic activity), (defense - Vadym Hetman Kyiv National University of Economics), 2021.

9. **Hryshchuk Hanna Valeryivna** - Cost accounting and cost control of crop production, special. 071 – Accounting and taxation, (protection - National University of Bioresources and Nature Management of Ukraine), 2023

Deputy Chairman of the specialized academic council K.26.004.17 for obtaining the scientific degree of candidate of economic sciences in the specialty 08.00.09 "Accounting, analysis and audit (by types of economic activity)";

## **1. Main publications:**

**In periodicals that are included in the scientometric databases recommended by the Ministry of Education and Culture, including Scopus or WoS:**

1. Shmatko N., Bondarenko A., **Kaliuha Y.**, Kozachenko L., Shevtsiv L., Sedikov D. Logistic convergence as a mechanism of modification of the system of management accounting of import operations at enterprises. *International Journal of Management (IJM)*. 2020. Vol. 11 (3). pp. 551–564. URL: <https://www.scopus.com/authid/detail.uri?authorId=57216182015&eid=2-s2.0-85082761620> // - (1.7 d.a.).

2. Hryshchuk H., **Kaliuha Ye.**, Kuprina N., Onegina V., Kashperska A. Information systems for cost control of current biological assets of crop production. *Journal of Information Technology Management*, 2022, 14, pp. 78–103. URL: <https://www.scopus.com/record/display.uri?eid=2-s2.0-85144809339&origin=resultslist&sort=plf-f&src=s&st1=Information+systems+for+cost+control+of+current+biological+assets+of+crop+production&sid=9c27b272583d806d832eaa34d4103890&sot=b&sdt=b&sl=99&s=TITLE-ABS-KEY%28Information+systems+for+cost+control+of+current+biological+assets+of+crop+production%29&relpos=0&citeCnt=0&searchTerm=> - (1,8 д.а.)

3. **Eugenia Kaliuha**, Victor Pabat, Olga Vytvytska, Nestor Shpak, Włodzimierz Sroka. ORGANIZATIONAL AND METHODOLOGICAL PENSION SECURITY SYSTEMS OF THE COUNTRY AND THE WAY THEIR IMPROVEMENT. *FINANSOVO-KREDYTNA FINANSOVO-KREDYTNA DIYAL'NIST'*: *problemy teorii i praktyky* S. 438- 452. Том 5. № 46 (2022). URL: Режим доступу//<https://fkd.net.ua/index.php/fkd/issue/view/62> - (1,5 д.а.). <https://www.webofscience.com/wos/woscc/full-record/WOS:000895553700036>

### **In scientific publications included in the list of specialized scientific publications of Ukraine:**

1. **Kalyuga E. V.**, Lovinska L. G. Application of the accrual method in the context of public sector accounting reform. *Finances of Ukraine*. 2012. No. 10. URL: Access mode [http://finukr.org.ua/?page\\_id=723&aid=541](http://finukr.org.ua/?page_id=723&aid=541) - (1.6 d.a.);

2. **Kalyuga E. V.** Normative and legal regulation of accounting in the public sector. *Scientific Bulletin of the National University of Bioresources and Nature Management of Ukraine*. Ser.: Economics, agricultural management, business. Access Mode 2013. No. 181 (3). URL: [http://nbuv.gov.ua/UJRN/nvnau\\_econ\\_2013\\_181%283%29\\_\\_21](http://nbuv.gov.ua/UJRN/nvnau_econ_2013_181%283%29__21) - (1.6 d.a.);

3. **Kalyuga E.V.** Prerequisites for the reform of accounting in the public sector of Ukraine. *Economic analysis*. 2015. No. 21(2). URL: Access mode [https://www.econa.org.ua/index.php/econa/article/viewFile/945/pdf\\_486](https://www.econa.org.ua/index.php/econa/article/viewFile/945/pdf_486) - (1.6 d.a.);

4. **Kalyuga E. V.**, Lovinska L. G. Methodological aspects of cost accounting of production of public sector entities. *Scientific journal ScienceRise*. 2015. No. 9

(1).. URL Access mode: [http://nbuv.gov.ua/UJRN/textc\\_2015\\_9%281%29\\_\\_5](http://nbuv.gov.ua/UJRN/textc_2015_9%281%29__5) (1.5 d.a.);

**5. Kalyuga E.V.** Budget expenditures as an object of accounting. Scientific journal ScienceRise. 2015. No. 12 (1).. URL: Access mode: [http://nbuv.gov.ua/UJRN/textc\\_2015\\_12%281%29\\_\\_7-](http://nbuv.gov.ua/UJRN/textc_2015_12%281%29__7-) (1.7 d.a.);

**6. Kalyuga E. V.** The Budget Classification as the Basis of the Usage of the Method of Accrual in the Public Sector. Scientific edition. Bulletin of Kyiv National University named after Taras Shevchenko. Economy. Issue 2 (179). 2016. URL: Access mode [http://bulletin-econom.univ.kiev.ua/wp-content/uploads/2016/04/179\\_3.pdf](http://bulletin-econom.univ.kiev.ua/wp-content/uploads/2016/04/179_3.pdf) - (1.6 d.a.);

**7. Kalyuga E.V.** National system of supervision over the quality of financial reporting and its institutional components. Scientific bulletin of NUBiP of Ukraine. Series "Economics, Agrarian Management, Business". K.: Center of NUBiP of Ukraine, No. 247. 2016. URL: Access mode <http://journals.nubip.edu.ua/index.php/Economica/article/view/8154> - (1.6 d.a.);

**8. Kalyuga E. V., Shenderivska Yu. L.** Valuation of biological assets as an element of the accounting method. Accounting and finance. 2017. No. 4.. URL: Access mode [http://nbuv.gov.ua/UJRN/Oif\\_apk\\_2017\\_4\\_7](http://nbuv.gov.ua/UJRN/Oif_apk_2017_4_7) (1.5 d.a.);

**9. Kalyuga E. V.** Mining and logging industries in the context of Ukraine's accession to the EU. A collection of scientific papers of the Pereyaslav-Khmelnitskyi State University of Applied Sciences DPU named after G. Skovorody. Economic Herald. 2018. Issue 39.. URL: Access mode [http://nbuv.gov.ua/UJRN/ecvu\\_2018\\_39\\_10](http://nbuv.gov.ua/UJRN/ecvu_2018_39_10) - (1.6 d.a);

**10. Kalyuga E.V.** Analysis of non-current assets in the oil and gas industry. Scientific Bulletin of the National University of Bioresources and Nature Management of Ukraine. Series "Economics, agrarian management, business" / editor. number : C. M. Nikolayenko (rep. ed.) and others. 2018. Issue 290.. URL: Access mode [http://nbuv.gov.ua/UJRN/nvnau\\_econ\\_2018\\_290\\_14](http://nbuv.gov.ua/UJRN/nvnau_econ_2018_290_14) - (1.6 d.a);

**11. E. V. Kalyuga.** Regulatory and legal support of entities in the extractive industry in the context of the formation of the Transparency Report. Bulletin of the Ternopil National Economic University. Ternopil No. 4. 2017. URL Access mode: <https://www.google.com/search?ei=AEQ2W7aLNpCVmwXkkJqwAg&q>.  
- (1.6 d.a.);

**12. Kalyuga E., Gerasimenko O.** Valuation of museum values. Bulletin of Kyiv National University named after Taras Shevchenko. Series: Economics. 2018. No. 200 (5). URL: Access mode <http://bulletin-econom.univ.kiev.ua/ua/archives/8831> - (1.7 d.a.);

**13.** Kalyuha E. Implementation of IAS 16 "Property, plant and equipment" in activity of entities of public interest. Bioeconomics and agrarian business. NUBiP of Ukraine. 2019. Vol. 10. No. 2, 2019. URL: Access mode <http://journals.nubip.edu.ua/index.php/Bioeconomy/issue/view/546> - (1.6 d.a.).

**14.** Lovinska L., Kaliuha Y., Kryshchuk I., Korytnik L., Umerova A. Report on labor in human resources management system. Atlantis Press. Advances in Economics, Business and Management Research. 2020. Vol. 129. Pp.. URL: Access mode <https://www.atlantis-press.com/proceedings/isc-sai-20/125937240> // (1.6 d.a.).

**15.** Kalyuga E.V., Hryshchuk G.V., Shenderivska Yu.L. National and international assessment of biological assets. Modern engineering and innovative technologies. Germany. Vol. 18. 2021 Access mode <https://www.moderntech.de/index.php/meit/issue/view/meit18-03/meit18-03> - (1.7 d.a.).

**16. Yes. V. Kaliuha O. O. Kalyuga (master). APPLICATION OF METHODOLOGICAL METHODS OF CONTROL IN ACCORDANCE WITH THE INNOVATIONS OF LABOR LEGISLATION** Bioeconomy and agrarian business. Vol. 12, No. 3- 4. Access mode: <http://journals.nubip.edu.ua/index.php/Bioeconomy> – 1.6d.a.

**17. Kalyuga E.V., Kalyuga O.O. INNOVATIONS IN CONTROL COMPLIANCE WITH THE LABOR LEGISLATION. (INNOVATIONS IN MONITORING COMPLIANCE WITH LABOR LEGISLATION)** Sworld ournal, Bulgaria. Vol. 11. 2022. R. 48-55. URL: Access mode <https://www.sworldjournal.com/index.php/swj/article/view/swj11-04-058/2399>

**18. Kaliuha E.V., Hryshchuk G.V., Kalyuga O.O.** Audit of the use of budget funds at small agricultural enterprises. International scientific journal "Internauka". Series: "Economic Sciences". 2023. No. 5. <https://doi.org/10.25313/2520-2294-2023-5-8873>. URL: <https://www.inter-nauka.com/uploads/public/16849202984135.pdf>

### **Guides:**

**1.** Accounting, analysis and audit. Compilation of tests on mandatory disciplines of the "Bachelor" OS "Accounting and Audit" training course: training manual [**Kalyuga E.V., Boyarova O.A., Ganyailo O.M., Gurenko T.O., Derevyanko S.I.** etc.]. K.: CPU "COMPRINT", 2016, p. 850.

**2.** Accounting and taxation in questions and answers. Education manual / [**E.V. Kalyuga, I.D. Lazaryshyn, V.K. Savchuk, N.P. Kuzyk et al.**]. 2nd ed., revision. and additional K.: CP "Comprint", 2017. 374 p. (Recommended by the Academic Council of the National University of Bioresources and Nature Management of Ukraine (protocol No. 5 dated December 27, 2017)).

**3. Kalyuga E.V., Gurenko T.O.** Accounting (general theory): Methodological instructions for conducting practical classes and performing independent work for students of the Faculty of Economics, specialty 071 "Accounting and taxation". K.: CP "COMPRINT", 2017. 248 p.

**4. Accounting and taxation: remote testing workshop: training. manual / Edited by: M. Ohychuk, T. Ishchenko, M. Bondarya, O. Gutorov, E. Kalyugy, N. Vovchuk, L. V. Gutsalenko.** K.: Alerta, 2018. 306 p.

### **Monographs:**

**1. Kalyuga E. V.** Proposals for changes and additions to the provisions (standards) of accounting in accordance with the identified changes in IFRS // Actual problems of the development of the state finance management system: European integration context: monograph edited by T. I. Yefimenko; DNNU "Acad. Finn. management". K., 2016. URL: Access mode [https://afu.kiev.ua/getfile.php?page\\_id=456&num=1](https://afu.kiev.ua/getfile.php?page_id=456&num=1). (1, 5 d.a.);

**2. Kalyuga, E.V.** Improvement of the national system of supervision over the quality of financial reporting // Actual problems of the development of the state finance management system: European integration context: monograph edited by T. I. Yefimenko; Academic Financial Management State University, K., 2016. URL: Access mode [https://afu.kiev.ua/getfile.php?page\\_id=456&num=1](https://afu.kiev.ua/getfile.php?page_id=456&num=1). (1.8 d.a.);

**3. Kaliuha Y.** Types of tax payments in Ukraine according to the European experience. Rachunkowość wobecwyzwań włączepnejgospodarki w Polsce i na Ukrainie : kolegiarna monografia / pod ed. prof. supernumerary dr hab. Henryk Ronek, prof. Inna Lazarishina. Wydział Ekonomiczny Uniwersytetu Marii Curie-Skłodoskiej. Lublin, 2017. pp. (1.5 d.a.);

**4. Kalyuga E.V.** Peculiarities of regulatory and legal support of enterprises in the logging industry: management aspect. Accounting, analysis, audit, reporting and taxation in the conditions of economic globalization: a monograph / edited by Y. Ya. Dankiv. Uzhhorod Kind. UzhNU "Hoverla", 2018. Access mode ht

[tps://dspace.uzhnu.edu.ua/jspui/bitstream/lib/142/1/%D0%9E%D0%B1%D0%BB%D1%96%D0%BA%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D1%96%D0%B7%2C%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%20%D0%B7%D0%B2%D1%96%D1%82%D0%BD%D1%96%D1%81%D1%82%D1%8C%20%D1%82%D0%B0%20%D0%BE%D0%BF%D0%BE%D0%B4%D0%B0%D1%82%D0%BA%D1%83%D0%B2%D0%B0%D0%BD%D0%BD%D1%8F\\_%D0%9C%D0%BE%D0%BD%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D1%96%D1%8F.pdf](https://dspace.uzhnu.edu.ua/jspui/bitstream/lib/142/1/%D0%9E%D0%B1%D0%BB%D1%96%D0%BA%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D1%96%D0%B7%2C%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%20%D0%B7%D0%B2%D1%96%D1%82%D0%BD%D1%96%D1%81%D1%82%D1%8C%20%D1%82%D0%B0%20%D0%BE%D0%BF%D0%BE%D0%B4%D0%B0%D1%82%D0%BA%D1%83%D0%B2%D0%B0%D0%BD%D0%BD%D1%8F_%D0%9C%D0%BE%D0%BD%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D1%96%D1%8F.pdf) (1.6 d.a.);

**5. Kalyuga Ye. V.,** Kuzik N. P. Biological assets in the accounting system. ACCOUNTING, CONTROL, ANALYSIS AND TAXATION IN THE CONDITIONS OF INTERNATIONAL ECONOMIC INTEGRATION : collective monograph / Kalyuga Ev.V., Gutsalenko L.V., Lazaryshyna I.D., Agnieszka Kister, Mieczysław Dobija etc.; for the total ed. Doctor of Economics, prof. I.D. Lazaryshyn. Kyiv: Komprynt, 2019. Access mode - (1.7 d.a.);

**6. Kaliuha Y.,** Umerova H. Analytic accounting of payroll expenses in crop production. Financial support for the functioning of the agricultural sector in modern conditions. N. Davydenko, O. Gudz, L. Gutsalenko, Ye. Kaliuha, N. Prokopenko, N. Trusova and others: [Ed. by Doctor of Economic Sciences, Prof. Davydenko N.M.] – Collective monograph – Verlag SWG imex GmbH, Nürnberg, Deutschland, 2020.- (1.5 d.a.)

**7. Kaliuha Y,** Umerova H. Analitychnyy oblik vytrat na oplatu pratsi v roslynnystvi. Finansove zabezpechennya funktsionuvannya ahrarynoho sektor v suchasnykh umovakh. [Ed. d.e.n., prof. Davydenko N.M.] – Kolektyvna monohrafiya – Verlag SWG imex GmbH, Nürnberg, Deutschland, 2020. - (1.5 d.a.)

**8. Kalyuga E.V.,** Pabat V.O., Kalyuga O.O. The state and prospects of training specialists in educational institutions. Modern innovative management and financial analytics: methodology and practice: collective monograph. Alfred Nobel University, Dnipro. 2021. P. 200–213.

**9. Kaliuha Y.,** Pabat V., Kalyuha O. The minimum living wage in Ukraine. National and global financial and economic systems in the conditions of modern challenges. Collective monograph – Verlag SWG imex GmbH, Nürnberg, Deutschland, 2021 Access mode.

**10. Kalyuga E.V.,** Hryshchuk G.V., Shenderivska Yu.L. Recognition and classification of biological assets in national and international practice. Economic development and modern management : monograph, Karlsruhe, Germany, 2021 Access mode <https://www.sworld.com.ua/monoge4/mge4-4.pdf> - (1.7 d.a.)

**11. Kaliluha'y.,** Pabat V. THE SYSTEM OF PENSION PROVISION IN UKRAINE AND WAYS OF ITS IMPROVEMENT. Modern engineering and innovative technologies. Innovative economics and management. Issue 22. 2022 -(1.5 d.a.)

**12. Kalyuga E.V.,** Pabat V.O. The state of social security in different countries of the world and ways to improve it in Ukraine. Collective monograph "Innovation in modern science" (Germany). URL: Access mode: <https://desymp.promonograph.org/index.php/sge> – (1.6 d.a.)

## **2. Profiles in the E environment:**

**4. Participation in international scientific projects, involvement in international expertise, having the title of "judge of the international category":**

Participation in the State Finance Modernization Project. Consultative support for the implementation of reforms and modernization of accounting in the public sector. Contract No. 15010-02/100. Provided to the Ministry of Finance of Ukraine by the Organization of European Consultants in cooperation with the Ukrainian Association of Certified Accountants and Auditors. Project number: Loan 4882-UA ID P090389.

**5. Work as a member of expert councils on the examination of dissertations of the Ministry of Education, Culture, Science and Technology of Ukraine or sectoral expert councils BY NAME, or Accreditation Commissions, or their expert councils, or an interdisciplinary expert council in higher education of the Accreditation Commission, or three expert commissions of the Ministry of Education and Culture of the Ministry of Education and Culture/the specified agency, or Scientific- of the methodological council/scientific and methodological commission (subcommission) on higher education of the Ministry of Education and Culture:**

1. Member of the expert council on public administration at the Ministry of Education, Science, Youth and Sports (2003–2013) under the leadership of Doctor of Economic Sciences, Professor V.S. Zahorskyi. and Doctor of Economics, Professor Skarlet S.M.

2. Member of the Accounting Methodological Council at the Ministry of Finance of Ukraine (2006–2008, MFU order No. 901 dated 09/18/2006; 2008–2010, MFU order No. 28 dated 01/18/2008; 2010–2012 y., MFU order No. 162 dated 03/29/2010)

3. Member of the accreditation commission. Work as part of the Accreditation Commission:

3.1. Kherson Polytechnic College of Odesa National Polytechnic University (11.12.-13.12.2017, order No. 1323 dated 04.12.2017);

3.2. Prydniprovsk Academy of Construction and Architecture, Dnipro (26.02.-28.02.2018, order of the Ministry of Education and Culture No. 006A dated 10.01.2018);

3.3. Ivano-Frankivsk Financial and Commercial Cooperative College named after S. Granata 26.03-28.03.2018, order of Ministry of Education and Culture No. 163A. from 13.02.2018

**6. Performing the functions of a scientific supervisor or a responsible executor of a scientific topic (project), or a chief editor/member of the editorial**

**board of a scientific publication included in the list of specialized scientific publications of Ukraine, or a foreign peer-reviewed scientific publication:**

**1. Participation in research topics:**

**1.1.** Scientific substantiation of the improvement of regulatory and legal support of accounting in the public sector in the context of changes in International Financial Reporting Standards and the legislation of Ukraine. State registration number 0112U003360. 2012-2014 Executor: E.V. Kalyuga, Doctor of Economic Sciences, Prof. (Head: L. G. Lovinska, Doctor of Economic Sciences, Prof.);

**1.2.** Scientific support for the development of the accounting system in the public sector of Ukraine. Republic of Kazakhstan state registration number 0115U000942. 2015-2016 Executor: E.V. Kalyuga, Doctor of Economic Sciences, Prof. (Head: L. G. Lovinska, Doctor of Economic Sciences, Prof.);

**1.3.** Scientific assurance of further improvement of financial reporting of business entities in the conditions of European integration of Ukraine. Republic of Kazakhstan state registration number 0115U000943. 2016-2017 Executor: E.V. Kalyuga, Doctor of Economic Sciences, Prof. (Leader: Yefimenko T. I., Academician of the National Academy of Sciences of Ukraine, Doctor of Economics, Prof.).

**1.4.** Accounting and analytical support for the development of intra-economic mechanisms of effective management of the activities of agricultural enterprises. State registration number 0109U000784. Academic leader of the budget topic: Kalyuga E.V., Doctor of Economics, prof.

**2.** Appointed as an expert for conducting competitive selections of fundamental scientific research projects, in accordance with the order of the Ministry of Education and Science of Ukraine dated 17.11.2022 No. 1032 "On conducting competitive selection of fundamental scientific research, applied scientific research, scientific and technical (experimental) developments in 2022 Link mode: <https://mon.gov.ua/ua/news/ogolosheno-konkurs-proyektiv-fundamentalnih-naukovi-h-doslidzhen-prikladnih-naukovih-doslidzhen-naukovo-tehnicnih-eksperimentalnih-rozrobok>

**3. Member of the editorial board of scientific specialized publications:**

**3.1.** "Economic Bulletin of the University". Collection of scientific works of scientists and post-graduate students of the Pereyaslav-Khmelnytskyi State Pedagogical University named after Hryhoriy Skovoroda;

**3.2.** Bulletin of Taras Shevchenko Kyiv National University. Series: Economy.

**3.3.** Scientific journal "Bioeconomy and agrarian business".

## **7. Participation in the jury of the Olympiads or competitions of the "Ministry of Education and Science of Ukraine":**

1. Work as part of the jury of the II stage of the All-Ukrainian competition of scientific works among students in "Accounting, analysis and audit" on the basis of Taras Shevchenko Kyiv National University (2013, 2014). According to the results of the competition, in 2013, Vrublevska O.S. took 1st place; in 2014 – 3rd place M. V. Palahniuk;

2. Work as part of the jury of the II stage of the All-Ukrainian competition for bachelor's and master's theses on the basis of Zhytomyr State University of Technology (2016, 2017, 2018). According to the results of the competition, in 2016, 1st place was awarded to K. V. Modla; in 2017 – 3rd place of I. V. Pruschishen; in 2018 – 1st place O. Kryvoshey;

3. Work as part of the jury of the II stage of the All-Ukrainian competition of student scientific works on the basis of the National Academy of Statistics, Accounting and Audit of Ukraine (2018, 2019, 2020). Order of the Ministry of Education, Culture, Sports and Science dated 10.10.2017 No. 1364). According to the results of the competition, in 2018, Yu. V. Shenderivska took first place; in 2019 – 1st place Lozotska K.S.; in 2020 – 1st place T. M. Hayduchenko;

4. Work as part of the jury of the II stage of the All-Ukrainian Olympiad in the specialty on 04.2017 and 04.18-20.2018 on the basis of Alfred Nobel University, Dnipro (2017, 2018), letter No. 332/17 dated 03.30. 2018; order of the Ministry of Education and Culture No. 1572 dated 06.12.2017. According to the results of the Olympiad, in 2017 Tyshchenko S. took 3rd place, in 2018 – 4th place Kovtunyak L.;

5. Work as part of the jury of the II stage of the All-Ukrainian Student Olympiad in the specialty "Accounting and Taxation" at Alfred Nobel University, Dnipro (2018). According to the results of the Olympiad, 3rd place was taken - O. Kovtunyak;

6. Work as part of the jury of the II stage of the All-Ukrainian Student Olympiad in the discipline: "Accounting in budgetary institutions" on the basis of Khmelnytskyi National University (2019). According to the results of the Olympiad, Sydorkina A. took 3rd place.

7. Work as part of the jury of the International Scientific and Practical Conference on the basis of the Lutsk National Technical University (2016). According to the results of the conference, diplomas of the 1st degree were obtained - Panicheva T.I., Panchenko K.M., Inklud V.V.

8. Work as part of the jury at the II stage of the All-Ukrainian competition for student scientific works in the specialty "Accounting and Taxation" at the National University "Chernihiv Polytechnic" (2021). Order of the Ministry of Education and

Culture No. 1457 of November 24, 2020. According to the results of the competition, 1st place was taken - Hayduchenko T.M.

## **8. Organization of work in ZO in the positions of manager (deputy manager):**

### 1. Head of the department:

1.1. control and audit of the Kryvyi Rih Institute of the Kyiv National University of Economics (1992-1996);

1.2. of accounting at the Ukrainian Financial and Economic Institute (1996-1998, and later at the National University of the State Tax Service of Ukraine 2002-2007, Irpin.);

1.3. of accounting and auditing of the National University of Bioresources and Nature Management of Ukraine (2016), and later the Department of Accounting and Taxation of the National University of Bioresources and Nature Management of Ukraine (from 2017 to June 30, 2021).

### 2. Professor of the department:

2.1. of accounting and auditing of the National University of Bioresources and Nature Management of Ukraine (2009-2014).

2.2. accounting and taxation of the National University of Bioresources and Nature Management of Ukraine (from July 1, 2021 to the present).

## **9. Participation in the attestation of scientific workers as an official opponent or member of a permanent specialized scientific council (at least 3 times specialized scientific councils):**

1. Deputy Chairman of the Specialized Academic Council K 26.004.17 for obtaining the scientific degree of candidate of economic sciences in the specialty 08.00.09 "Accounting, analysis and audit (by types of economic activity)", (order of the Ministry of Education and Science of Ukraine dated May 10, 2017 #693).

2. Member of the specialized academic council K 26.853.03 of DNNU "Academy of Financial Management".

3. Member of the specialized academic council D 26.004.01 of the National University of Bioresources and Nature Management of Ukraine (order of the Ministry of Education and Science of Ukraine dated March 4, 2020 No. 387).

4. Official opponent for obtaining the scientific degree of Doctor of Economic Sciences 08.00.09 - accounting, analysis and audit (by types of economic activity) of Sofia Mykhailivna Kafka on the topic "Methodology and organization of accounting for non-current material assets", 2018.

5. Official opponent for obtaining the scientific degree of candidate of economic sciences 08.00.09 - accounting, analysis and audit (by types of economic activity) Yana Augustynivna Porohnavets on the topic "Accounting and control of the use of natural resources", 2018.

6. Official opponent for obtaining the scientific degree of candidate of economic sciences 08.00.09 - accounting, analysis and audit (by types of economic activity) of Mykhailo Myroslavovych Bryk on the topic "Accounting and analysis of the formation of biological assets in agricultural enterprises", 2019.

**10. Management of a student who won a prize at the 1st stage of the All-Ukrainian Student Olympiad (All-Ukrainian Competition for Student Scientific Works), or work as part of the organizing committee/jury of the All-Ukrainian Student Olympiad (All-Ukrainian Competition for Student Scientific Works):**

**1. Competition of scientific papers - diplomas:**

1st degree - Vrublevska O.S. (2013, KNU named after T. Shevchenko);

III degree - M. V. Palagniuk (2014, KNU named after T. Shevchenko);

1st degree - Yu. V. Shenderivska (2018, National Academy of Statistics, Accounting and Audit of Ukraine);

1st degree - Lozotska K.S. (2019, National Academy of Statistics, Accounting and Audit of Ukraine);

1st degree - Hayduchenko T. M. (2020, National Academy of Statistics, Accounting and Audit of Ukraine);

1st degree - T. M. Hayduchenko (2021, Chernihiv Polytechnic National University).

**2. Competition for master's theses - diploma for:**

1st place - Modla K.V. (2016, Zhytomyr State Technological University);

3rd place - I. V. Prushchyshena (2017, Zhytomyr State Technological University);

1st place - O. Kryvoshey (2018, Zhytomyr State Technological University).

3. All-Ukrainian Student Olympiad in the field of training "Accounting and Auditing" - diplomas for:

2nd place - S.L. Tyshchenko (2016, Ternopil National University of Economics);

3rd place - S. L. Tyshchenko (2017, Alfred Nobel University (Dnipro));

4th place - O.O. Kovtunyak (2017, Alfred Nobel University (Dnipro));

II stage of the All-Ukrainian Student Olympiad in the specialty "Accounting and Taxation":

**3rd place - O. Kovtunyak (2018, Alfred Nobel University (Dnipro));**

II stage of the All-Ukrainian student Olympiad in the discipline: "Accounting in budget institutions":

3rd place - A. Sydorkina (2019, Khmelnytskyi National University).

**4. Participation in international scientific and practical conferences, competitions:**

1st degree diploma - T.I. Panicheva, K.M. Panchenko, V.V. Inklud. (2016, Lutsk National Technical University).

**11. Availability of popular science and/or consultation (advisory) and/or discussion publications on scientific or professional topics, totaling at least 5 publications:**

1. International scientific and practical conference "Modern problems and prospects of the development of accounting, analysis and control in the conditions of the globalization of the economy", December 2, Lutsk

1.1. Namazylo Anna - The role of accounting in the modern business environment.

1.2. Lyubov Zaychuk - Cost accounting of operational activities at enterprises.

2. All-Ukrainian scientific and practical student conference "Conceptual principles of balanced development of the agricultural sector of the economy of Ukraine", December 1, Kyiv. NUBiP of Ukraine

2.1. Namazylo A. O. (3k, 5g) Current practice of royalty taxation;

2.2. O. A. Shum (3k, 5g) Modern problems and prospects for the development of agrarian business taxation in Ukraine;

2.3. Shenderivska Yu.L (5k, 3g) Recognition and classification of biological assets in national and international practice.

3. Kalyuga E.V., Hayduchenko T.M. Assessment of the pension system. A young scientist. 2020. No. 8 (84). P. 268-273. URL: <http://molodyvcheny.in.ua/ua/archive/84/>

4. Kalyuga E.V., Hayduchenko T.M. Evaluation of the solidarity pension system of Ukraine. A young scientist. 2020. No. 12(88). URL: <http://molodyvcheny.in.ua/ua/archive/88/>

5. Umerova G. V., Kalyuga E. V. Interrelationship of cost accounting methods and cost calculation of current biological assets. Development of the agricultural sector of the economy of Ukraine in the conditions of globalization: 73rd scientific

and practical student conference, Kyiv (November 27, 2019). Kyiv: NUBiP of Ukraine,

**12. Participation in professional associations in the specialty:**

Member of the NGO "Association of Scientists for Innovative Development of Ukraine"

**13. Experience of practical work in a specialty of at least 5 years:**

1974-1983 – accountant, senior (as chief), deputy chief accountant, chief accountant of Center Chernozemtara (Russia, Voronezh).

**14. Scientific consulting of institutions, enterprises, organizations for at least two years:**

AgriAnalytica consulting on the peculiarities of accounting in farming

**15. Advanced training:**

**1. NUBiP of Ukraine NNI of postgraduate education**

Certificate of professional development SS00493706/006380-18 Topic: "Using Microsoft cloud services in the educational process" May 25, 2018;

**2. NUBiP of Ukraine Certificate No. 00054. Topic: "Peculiarities of preparation for accreditation of educational programs according to NAZYAVO requirements" January 30, 2020;**

**3. NUBiP of Ukraine. SS certificate 011829. Topic: "Information and telecommunication support of the educational process: Distance learning tools" 05/22/2020;**

**4. NUBiP of Ukraine. Certificate CSO20-004. Topic: "Automation of enterprise management in the applied software solution BAS EPR". January 29, 2020;**

**5. ISMA University of Applied Sciences. Certificate No. 01-18/173-21. Topic: "Theory and practice of scientific and pedagogical approaches in education". April 29, 2021;**

**6. Federation of professional accountants and auditors of Ukraine for professional development:**

**1. Certificate No. 52 - ED - for participation in the Forum dedicated to the World Ethics Day on October 19, 2022 "The Moment of the Spread of Ethics"; Access mode: <https://us02web.zoom.us/j/85450568531>;**

**2 Certificate No. 253-DB - for participation in the Forum, On the way to victory and sustainable development; Access mode;**

<https://us02web.zoom.us/j/87045440561> .;2. Qualification improvement for scientific and pedagogical staff of the Department of Accounting and Taxation from 06.20.22. on

3. Courses to improve professional competence for specialists in the economic profile "Accounting and taxation in the applied solution "BAS accounting" from 10/24/2022 to 11/28/2022 in accordance with order No. 763 of 10/21/2022 (Certificate of OO No. OO 01112022 of 11/28/22)

#### **16. Information on honors and awards:**

1. Honored Economist of Ukraine (Decree of the President of Ukraine No. 1376 / 2004);

2. Certificate of Honor of the Ministry of Finance of Ukraine (2011);

3. Certificate of honor V.o. Rector of the National Academy of the DPS of Ukraine (2005);

4. Certificate of the Ministry of Finance (2011);

5. Certificate of Honor of the Main Department of Agro-Industrial Development of the Kyiv Regional State Administration (2011);

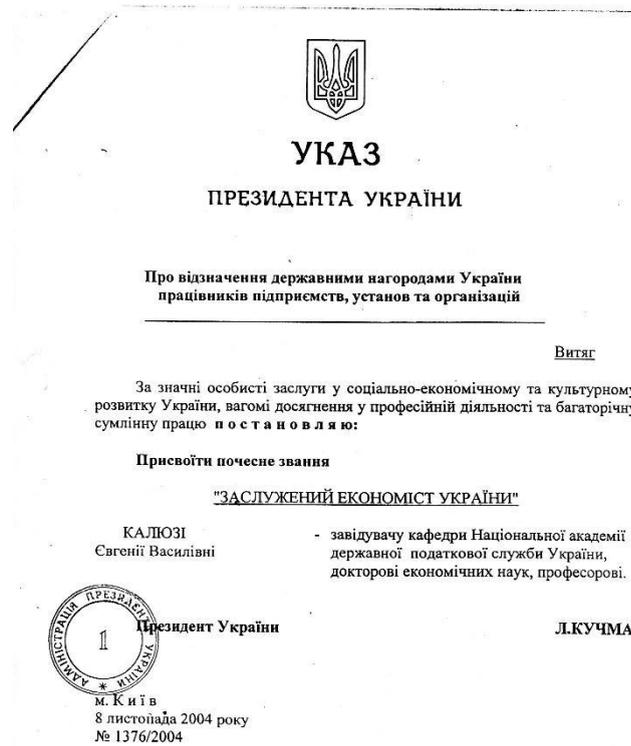
6. Acknowledgment of the Rector of NUBiP of Ukraine (2012);

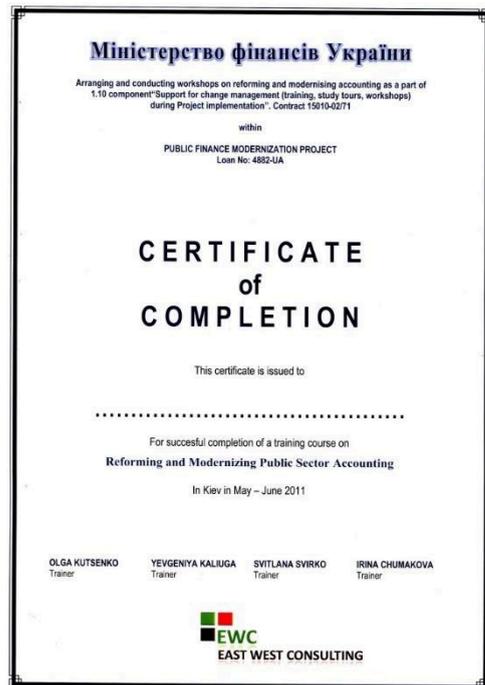
7. Acknowledgment of Kyiv Regional State Administration (2014);

8. Acknowledgment of the Minister of Education of Ukraine (2016).

9. Certificate of Honor of the Verkhovna Rada of Ukraine Order No. 739-k dated September 7, 2021.

10. Medal for special merits in the development of the National University of Bioresources and Nature Management of Ukraine (certificate No. 036, decision of the Academic Council dated April 26, 2023).







Головне управління агропромислового розвитку  
Київської обласної державної адміністрації

нагороджує

*Калюцу Євгенію Василівну*

професора кафедри бухгалтерського обліку та аудиту  
за багаторічну сумлінну працю,  
високий професіоналізм,  
вагомий особистий внесок у розвиток  
агропромислового комплексу  
Київської області та з нагоди  
60-річчя заснування економічного факультету  
Національного університету біоресурсів  
і природокористування України

Начальник головного  
управління агропромислового  
розвитку КОДА

О.В.Покотило

2011 рік

