«APPROVED»
Vice-Rector for Scientific Research of
the West Ukrainian National University
Mykola DYVAK
06 2025 p.

CONCLUSION
on the scientific novelty, theoretical and practical significance of the dissertation results
by **Liu Chengyu** on the topic:
«Accounting using blockchain technology»,
submitted for the degree of **Doctor of Philosophy** in the field of knowledge
07 – Management and Administration, specialty **071 – Accounting and Taxation**

EXTRACT
from the protocol of the meeting of the professional seminar
of the Department of Accounting and Taxation
of the West Ukrainian National University
of 20.06 2025 p., № 11

PRESENT: Head of the Department of Accounting and Taxation, Doctor of Economics, Professor Zadorozhnyi Z.-M.V.; Professor of the Department of Accounting and Taxation, Doctor of Economics, Professor Deryi V.A.; Professor of the Department of Accounting and Taxation, Doctor of Economics, Professor Muravskyi V.V.; Professor of the Department of Accounting and Taxation, Doctor of Economics, Professor Semaniuk V.Z.; Associate Professor of the Department of Accounting and Taxation, Doctor of Economics, Associate Professor Humenna-Deryi M.V.; Associate Professor of the Department of Accounting and Taxation, Doctor of Economics, Associate Professor Nazarova I.Y.; Associate Professor of the Department of Accounting and Taxation, Doctor of Economics, Associate Professor Shevchuk O.A.; Associate Professor of the Department of Accounting and Taxation, PhD in Economics, Associate Professor Bila Y.A.; Associate Professor of the Department of Accounting and Taxation, PhD in Economics, Associate Professor Melnychuk I.V.; Associate Professor of the Department of Accounting and Taxation, PhD in Economics, Associate Professor Muzhevych N.V.; Associate Professor of the Department of Accounting and Taxation, PhD in Economics, Associate Professor Ometsinska I.Ya.; Associate Professor of the Department of Accounting and Taxation, PhD in Economics, Associate Professor Pytel S.V.; Associate Professor of the Department of Accounting and Taxation, PhD in Economics, Associate Professor Pochynok N.V.; Associate Professor of the Department of Accounting and Taxation, PhD in Economics, Associate Professor Romaniw R.V.; Associate Professor of the Department of Accounting and Taxation, PhD in Economics, Associate Professor Sysiuk S.V.; Associate Professor of the Department of Accounting and Taxation, PhD in Economics, Associate Professor Farion V.Y.; Engineer of the 1st category of the Department of Accounting and Taxation Krainyk T.A.; PhD student Liu Chengyu.

Among those present: 7 Doctors of Economics and 9 PhDs in Economics – experts in the field of the submitted dissertation.

Chairperson of the meeting – Head of the Department of Accounting and Taxation, Doctor of Economics, Professor Zadorozhnyi Z.-M.V.

AGENDA:

Discussion of the dissertation research by dissertation candidate Liu Chengyu on the topic "Accounting using blockchain technology", submitted for the degree of Doctor of Philosophy in the field of knowledge 07 – Management and Administration, specialty 071 – Accounting and Taxation, with regarding its recommendation for defense.

LISTENED TO:

1. Report by the dissertation researcher by Liu Chengyu on the results of the dissertation on the topic "Accounting using blockchain technology", submitted for the degree of Doctor of Philosophy in the field of knowledge 07 – Management and Administration, specialty 071 – Accounting and Taxation.

Liu Chengyu made a report on the main provisions of the dissertation work, scientific novelty and the most significant theoretical and practical results of the research that are being defended.

2. Questions to the dissertation.

During the meeting, the following questions were posed to the presenter:

- Associate Professor Shevchuk O.A., Doctor of Economics – How does blockchain technology transform the functions of accounting professionals? What other technologies are associated with blockchain in the context of their joint application in accounting?

- Associate Professor Nazarova I.Y., Doctor of Economics – What role does blockchain technology play in the digital economy? Will your proposed solution regarding open document flow based on blockchain technology be effective?

- Associate Professor Bila Y.A., PhD in Economics – What is the difference between informatization, computerization, and intellectualization of accounting? What types of blockchain do you distinguish and how do they influence accounting?

- Associate Professor Humenna-Deryi M.V., Doctor of Economics – Can cryptocurrencies be recognized as assets from an accounting perspective? Can cryptocurrencies be considered cash equivalents in accounting? Are cryptocurrencies legal in various countries, including the USA, the EU, Ukraine, and China?

The dissertation researcher provided comprehensive answers to all questions, demonstrating her scientific maturity.

3. The scientific supervisor of the Department of Accounting and Taxation, Doctor of Economics, Professor Volodymyr Muravskyi, spoke about her scientific maturity (the conclusion was presented).

Muravskyi V.V. noted that Liu Chengyu conducted her dissertation research during her postgraduate studies at the Department of Accounting and Taxation of the West Ukrainian National University.

He stated that the digitalization of the economy has laid the groundwork for the implementation of computer and communication technologies in socio-economic processes. Blockchain technology, as an innovative method of information processing, has fundamentally transformed the enterprise information environment. The block-chain-based structuring and accumulation of data optimize managerial models of business operation. Adherence to the principles

of consensus, immutability, decentralization, and others transforms the enterprise's information system into a modern mechanism for optimized management and control of financial and economic activities.

Since accounting constitutes a crucial informational component of management, the accounting support for decision-making is also positively affected. The theory, methodology, methods, and organization of accounting are being adapted to the informational capabilities of blockchain technology.

The substantiation of the feasibility of blockchain technology use in accounting - considering its advantages and minimizing its shortcomings in processing accounting information - serves as a key tool in achieving strategic goals and ensuring the sustainable development of companies during periods of socio-economic and geopolitical instability. Furthermore, the development of methodologies for blockchain-based structuring and data processing for accounting and managerial purposes confirms the relevance of Liu Chengyu's research.

An important argument in favor of the completeness of the research is the availability of scientific publications on the topic of the dissertation and the approbation of its results at international and national scientific-practical conferences. The main findings of the dissertation are presented in eight scholarly works, including: 1 article in a journal indexed in international scientometric databases such as Scopus and Web of Science, 3 publications in professional academic journals of Ukraine category «B», 4 conference proceedings.

The scientific novelty of the obtained results lies in the identification of theoretical and methodological provisions for accounting in the context of blockchain technology use for the further development of the digital economy.

However, the dissertation somewhat lacks a strong argumentation for the practical orientation of the developed concepts, scientific contributions, and general conclusions. In particular, insufficient attention is paid to the experience of enterprises in implementing blockchain technology in accounting processes; the practice-oriented developments are episodic; and the scientific proposals are not sufficiently brought to the level of applied implementation in the functioning of business entities.

Therefore, the dissertation by Liu Chengyu, on topic "Accounting using blockchain technology", submitted for the degree of Doctor of Philosophy, is a complete scientific research work containing well-substantiated results aimed at improving accounting under the conditions of blockchain technology use. Given that the dissertation meets substantive and formal requirements set forth by regulatory legal documents, it can be recommended for defense on the specialized academic council for the award of the Doctor of Philosophy degree in specialty 071 – Accounting and Taxation, field of knowledge 07 – Management and Administration.

4. Reviewers comments:

4.1. Associate Professor of the Department of Accounting and Taxation, Doctor of Economics, Associate Professor Oleh Shevchuk

Shevchuk O.A. noted that Liu Chengyu's dissertation entitled "Accounting using blockchain technology" is devoted to a relevant topic, fully corresponds to its subject, is well-structured and properly formatted, and meets all established requirements. The candidate's proposals regarding emerging technological trends in the advancement of accounting in the digital economy, as well as the directions for the use of innovative information technologies in the automation of accounting processes, deserve particular attention. Liu Chengyu convincingly demonstrated the importance of transforming accounting under the influence of innovative technologies for processing accounting information, among which blockchain holds a significant place.

The dissertation develops an information scheme for electronic document flow based on the

principles of blockchain technology, ensuring secure information protection and timely communication with relevant stakeholders. The doctoral candidate has also improved the accounting procedure for cryptocurrencies by designing an integrated information environment for business communications that unites all users of accounting information around the enterprise's accounting system. The dissertation is characterized by extensive use of literature and statistical sources. At the same time, several shortcomings were identified, grouped into the following areas:

1. Despite the interdisciplinary nature of the research, greater attention should be paid to the accounting aspects of information processing using blockchain technology.

2. The professional terminology applied in describing the prospects of transforming accounting methods and organization under blockchain technology needs refinement.

3. It would also be advisable to explore the academic positions of a broader range of Ukrainian scholars regarding the integration of blockchain technology into accounting, which would help lay a solid foundation for global academic developments in the digital economy.

Associate Professor O.A. Shevchuk emphasized that the above remarks do not diminish the overall positive assessment of Liu Chengyu's dissertation. He concluded that the dissertation may be recommended for consideration by the Academic Council and for further defense.

As official opponents, he suggested: Nataliya Struk, Doctor of Economics, Professor of the Department of Accounting and Auditing, Ivan Franko National University of Lviv; Maryna Pravdyuk, PhD in Economics, Associate Professor of the Department of Accounting and Taxation, Vinnytsia National Agrarian University, both of whom are specialists in the subject matter of the dissertation and have relevant academic publications.

4.2. Associate Professor of the Department of Accounting and Taxation, Doctor of Economics, Associate Professor Iryna Nazarova

Nazarova I.Y. noted that the relevance of the dissertation topic "Accounting using blockchain technology" by PhD student Liu Chengyu is unquestionable, as blockchain technology has become integrated into all socio-economic processes – processes for which accounting serves as the primary source of managerial information for enterprises. After reviewing the dissertation, Nazarova I. stated that the work meets the requirements for this type of research. The doctoral candidate has sufficiently analyzed literature sources and official data. The reviewer highlighted the author's ability to apply research methodology to solve current issues, as evidenced both in the written dissertation and the presentation of the results. The candidate demonstrated fluency in English, mastery of accounting methods and techniques, and successfully established links between information technologies and accounting processes at the enterprise level.

The dissertation was written in English in accordance with academic style, includes references to primary sources, and contains a significant amount of visual material in the form of charts, diagrams, and tables that complement the text and facilitate comprehension.

The dissertation was completed to a high standard and represents an independent, systematic, and finished piece of academic research, with both theoretical and practical value. The research objective was achieved, and the set tasks were fulfilled.

At the same time, Nazarova I.offered several suggestions for improvement:

1. The practical orientation of the dissertation could be enhanced by using more company data and developing practice-oriented proposals for improving financial and economic processes at enterprises.

2. Some aspects of the declared scientific novelty should be further clarified, with clear identification of how the proposed ideas differ from existing ones and how they are linked to the conclusions.

3. The title of Chapter 3 should be revised to better reflect the content of its paragraphs.

Nazarova I. emphasized that her comments are intended for discussion and do not detract from the overall positive evaluation of the dissertation. In conclusion, she stated that the dissertation meets the requirements in terms of content, completeness, reliability of results, scientific novelty, and theoretical and practical significance, and may be recommended for defense for the degree of Doctor of Philosophy in specialty 071 – Accounting and Taxation.

As official opponents, she also proposed: Nataliya Struk, Doctor of Economics, Professor of the Department of Accounting and Auditing, Ivan Franko National University of Lviv, and Maryna Pravdyuk, PhD in Economics, Associate Professor of the Department of Accounting and Taxation, Vinnytsia National Agrarian University, who are experts in the dissertation's field and have relevant scholarly publications.

Based on the results of the discussion, those present at the meeting

DECIDED:

To adopt the conclusion on Liu Chengyu dissertation on the topic «Accounting using blockchain technology» as meeting the requirements stated for the dissertation, and to propose to the Academic Council of the University to approve the conclusion of the professional seminar.

CONCLUSION
on the scientific novelty, theoretical and practical significance of the dissertation results by Liu Chengyu on the topic:
«Accounting using blockchain technology»,
submitted for the degree of Doctor of Philosophy in the field of knowledge 07 – Management and Administration, specialty 071 – Accounting and Taxation

Justification of the choice of the research topic and its connection with the university's scientific work plans. The implementation of blockchain technologies is fundamentally transforming the perception of the role and functions of accounting in the modern digital environment. Traditional accounting information models, based on centralized systems for data storage and processing, are being replaced by decentralized networks in which each transaction is recorded in real time and is immutable. Under such conditions, accounting ceases to be merely a retrospective tool for documenting economic events – it becomes a new informational philosophy of management. Blockchain enables the full digitalization of accounting processes, which significantly reduces the risk of errors, duplicate entries, and data manipulation. This enhances trust in financial reporting among both internal users and external stakeholders. As a result, accounting information becomes more transparent, instantly accessible, and protected from interference, opening new horizons for informational support in enterprise management.

In the long term, the integration of blockchain into the field of accounting requires a rethinking of the professional competencies of accountants. Knowledge of accounting standards must be combined with digital literacy, an understanding of cryptographic principles, and insight into the logic of blockchain functioning. Thus, the use of blockchain technology establishes a new paradigm of informational trust and managerial efficiency.

The dissertation research was carried out in accordance with the research plans of the Department of Accounting and Taxation at West Ukrainian National University within the framework of the research project titled «Digitalization of Accounting to Ensure Economic and Cybernetic Security of the Enterprise» (state registration number 0125U001067). In this project, the

author has improved the accounting methodology in the context of using blockchain technology.

Purpose, objectives and methods of the study. Object and subject of the study. The purpose of the research is to identify the functional capabilities of blockchain technology in the processing of accounting information, with a focus on improving the methodology and organization of accounting in the context of the digital economy, in order to ensure informational completeness, transparency, cybersecurity, and the efficiency of enterprise management.

To achieve this purpose, the following tasks are defined:

- to investigate the impact of the use of information technology on accounting in the digital economy;
- to identify types of blockchain technology and their functional structure in the context of use in accounting;
- to systematize the transformational capabilities of blockchain technology in accounting;
- to clarify the methodology of electronic documentation in accounting using blockchain technology;
- to integrate blockchain technology and cloud services in the context of their shared use in accounting;
- to develop an information scheme for accounting for electronic transactions using cryptocurrencies;
- to explore the application of blockchain technology in transaction settlements and in cross-border payment;
- to examine the efficiency of blockchain technology in accounting, including its integration with enterprise information systems.

The object of research is the operation of enterprises as a set of financial and information flow processes in the context of their accounting activities, with the application of blockchain technology at the enterprise level.

The subject of research is a combination of theoretical and practical principles of accounting under the conditions of using blockchain technology within the enterprise.

Scientific provisions developed personally by the doctoral candidate and their novelty. The dissertation proposes a new solution to the scientific problem, which consists in generalizing theoretical provisions and developing scientifically based practical results on improving accounting in the context of using blockchain technology. The main provisions of scientific novelty are as follows:

improved:

- method of electronic documenting and document circulation on the principles of block-chain structuring of the database, which determines the order of fragmentation and recombination of accounting information at the internal and external levels of electronic communications methodology for isolate information in favor of open document management in terms of maintaining trade secrets of the enterprise in accordance with the information needs of users and their classification in the enterprise management system;
- the procedure for integrating blockchain technology with cloud services to ensure the efficiency, security and transparency of accounting processes based on the capabilities of blockchain data structuring towards their decentralization and cyber protection, which, unlike existing cloud accounting systems, is able to: overcome the functional limitations of blockchain technology, offer effective management solutions for financial management, accumulate accounting information for tactical and strategic purposes, organize effective cybersecurity, as a result, minimize operating

costs, increase the efficiency of information processes and ensure the scalability of implementation in the activities of variable enterprises;

- information scheme for accounting for electronic transactions, which provides for documenting operations, inventorying, evaluating, reflecting cryptocurrencies in accounting accounts and in reporting with their recognition as cash, cash equivalents, financial instruments, intangible assets, which explains their evolutionary development in the digital economy, and also provides generating original documents in electronic format, automatically creating accounts, permanently accounting and controlling electronic transactions, and remotely operating company personnel;

further developed:

- generalization of the impact of innovative information technologies (big data, blockchain, artificial intelligence, mobile Internet, cloud computing, Internet of things) on accounting in the digital economy in the direction of ensuring connectivity, automation, data-driven decision-making, innovation, scalability, user-centricity, transparency, security, integration, sustainability in the processing of accounting information, which justifies the gradual evolution of the accounting system from informatization to intelligence stages;

- positioning of three types of blockchain technology (public chains, alliance chain and private chain), which are endowed with specific architectural characteristics, as transformers of the methodology and organization of accounting in the context of decentralization (distributed ledger), trusted interaction technology, smart contracts, coordinated sharing mechanism, new measurement model, time stamp, which provides including enhanced data security, reduced fraud and improved efficiency of accounting operations;

- transformational impact of blockchain technology on accounting was systematized in the direction of impact on: accounting entity, continuing operation, accounting period, monetary measurement, accounting recognition, accounting measurement, accounting report, which gave the effect of increased relevance, enhanced reliability and authenticity, improved timeliness and guaranteed neutrality;

- application of blockchain technology in accounting for settlements with counterparties has the potential to greatly enhance the efficiency and security of transaction settlements by separating consensus from transactions, thereby improving system performance and reliability while mitigating risks inherent in traditional settlement methods, as demonstrated by its practical benefits in cross-border payments and settlements, including cost reduction, faster transaction processing, and enhanced data security; however, despite existing challenges such as the need for standardized industry norms and clear legal frameworks;

- the use of the DuPont model to analyze the effectiveness of blockchain use in accounting based on the determination of net profit margin, total asset turnover, equity multiplier demonstrated the positive effect of digitalization of accounting information processing in medium and large enterprises by simplifying and increasing the efficiency of accounting operations.

The validity and reliability of the scientific propositions, conclusions and recommendations that are defended. The scientific provisions, conclusions, and recommendations are well substantiated, published in peer-reviewed academic journals, and have been validated at international and national scientific and practical conferences.

The appropriate level of theoretical justification and the reliability of the scientific results presented in the dissertation are evidenced by the well-chosen methodological framework and the comprehensive use of the available information base.

Practical significance of the work. The practical significance of the dissertation lies in the possibility of using its main results and developments in the practical activities of enterprises that use blockchain technologies to digitize accounting, as well as financial companies in accounting for financial transactions using cryptocurrencies.

Completeness of presentation of the dissertation materials in publications and the author's personal contribution to them. All scientific results, conclusions and proposals presented in the dissertation and submitted for defense were obtained by the author personally. From the scientific works published in co-authorship, the dissertation uses only those ideas and propositions that are the result of the applicant's personal work. The main provisions and results of the dissertation are set out in 8 scientific publications, including: 4 scientific publications that reflect the main scientific results, including an article in a scientific periodical, which is indexed in the Web of Science and Scopus databases (quaril Q1), 3 articles in scientific professional publications of Ukraine; 4 scientific publications that additionally reflect the scientific results of the dissertation. The total volume of published works is 5.2 printed sheets, the author personally owns 2.8 printed sheets, among them: scientific works that highlight the main results of scientific research on the topic of the dissertation - 2 printed sheets; scientific works that additionally reflect the scientific results of the dissertation - 0.8 printed pages.

LIST OF PUBLICATIONS ON THE THEME OF THE DISSERTATION

Scientific works in which the main scientific results of the dissertation are reflected

Articles in international scientific publications indexed in the scientometric databases Scopus and Web of Science:

1. Liu Chengyu, Volodymyr Muravskyi, Wenjun Wei. Evolution of blockchain accounting literature from the perspective of CiteSpace (2013–2023). Heliyon, 2024. Volume 10, Issue 11. e32097. URL: https://doi.org/10.1016/j.heliyon.2024.e32097. (Scopus, Web of Science Q1).

Articles in scientific publications included in the list of scientific professional publications of Ukraine with category «B»:

1. Muravskyi V, Khoma N, Khokhlova L., Liu Chengyu. Open document flow based on blockchain technology for cyber security of the accounting system. Herald of Economics. 2021. № 4. P. 156-170. URL: https://doi.org/10.35774/visnyk2021.04.156.

2. Muravskyi V, Pochynok N, Reveha O., Liu Chengyu. Accounting and control of foreign economic electronic transactions using cryptocurrencies. Herald of Economics. 2022. № 4. P. 44–60. URL: https://doi.org/10.35774/visnyk2022.04.044.

3. Liu Chengyu. Accounting for cryptocurrencies in international practice. Herald of Economics. 2024. №3. P. 218-231. URL: https://doi.org/10.35774/visnyk2024.03.218.

Scientific works that confirm the approval of the dissertation materials:

Materials of international and Ukrainian conferences, round tables:

1. Liu Chengyu. Cryptocurrencies in international accounting. Стан і перспективи розвитку обліково-інформаційної системи в Україні: матеріали VII Міжнародної науково-практичної конференції, присвяченій 55-річчю кафедри обліку і оподаткування та 85-річчю від дня народження д. е. н., проф. Б. М. Литвина (26-27 вересня 2024 р., м. Тернопіль). Том 1. Тернопіль: ЗУНУ, 2024. С. 288-289.

2. Liu Chengyu. The integration of artificial intelligence and blockchain in tax audit. Стратегія розвитку України: фінансово-економічний та гуманітарний аспекти: матеріали XI Міжнародної науково-практичної конференції у 2-х частинах. (15 жовтня 2024 р., м. Київ). Київ, Інтерсервіс, Частина 1. 2024. С. 369-371.

3. Liu Chengyu. Improvement of accounting for electronic money and cryptocurrencies. Актуальні аспекти розвитку науки і освіти: збірник матеріалів IV Міжнародної науково-практичної конференції науково-педагогічних працівників та молодих науковців (24 - 25 жовтня 2024 р., м.Одеса). Одеса: Одеський державний аграрний університет, 2024. С. 634-636.

4. Liu Chengyu. The role of blockchain in enhancing tax audit accuracy. Інформаційні технології і автоматизація – 2024: матеріали XVII Міжнародної науково-практичної конференції (31 жовтня - 1 листопада 2024 р., м. Одеса). Одеса: Видавництво ОНТУ, 2024. С. 150-151.

Approbation of dissertation materials. The main results of the dissertation research were reported and received favorable reviews at the following 4 international and all-Ukrainian scientific and practical conferences: VII International Scientific and Practical Conference dedicated to the 55th anniversary of the Department of Accounting and Taxation and the 85th anniversary of the birth of Doctor of Economics, Prof. B. M. Lytvyn «State and Prospects for the Development of the Accounting and Information System in Ukraine» (Ternopil, September 26-27, 2024), IV International Scientific and Practical Conference of Scientific and Pedagogical Workers and Young Scientists «Current Aspects of the Development of Science and Education» (Odesa, October 24 - 25, 2024), XVII International Scientific and Practical Conference «Information Technologies and Automation - 2024» (Odesa, October 31 - November 1, 2024), XI International Scientific and Practical Conference «Development Strategy of Ukraine: Financial, Economic and Humanitarian Aspects» (Kyiv, October 15, 2024).

Assessment of the language and style of the dissertation. The content of the dissertation corresponds to the defined research objectives, fully discloses the topic, and reflects the coherence and completeness of the work. The dissertation is written in formal academic English, demonstrates the author's individual style, and presents the material clearly, using appropriate scientific and professional terminology.

Compliance of the dissertation with regulatory requirements and the possibility of submission for defense. Taking into account the relevance of the dissertation topic, the validity of the obtained results, the scientific novelty, the theoretical and practical significance of the dissertation, the completeness of the dissertation materials presented in scientific publications, as well as the compliance of the dissertation with the requirements set forth in the Resolution of the Cabinet of Ministers of Ukraine dated January 12, 2022, No. 44 and the approved " Procedure for Awarding the Degree of Doctor of Philosophy and Cancellation of the Decision of the One-Time Specialized Academic Council of an Institution of Higher Education, a Scientific Institution on Awarding the Degree of Doctor of Philosophy," the departmental research seminar recommends the dissertation by Liu Chengyu on topic "Accounting using blockchain technology", submitted for the degree of Doctor of Philosophy in specialty 071 – Accounting and Taxation, to be accepted for defense in a one-time specialized academic council.

As a result of the consideration of Liu Chengyu dissertation and the completeness of the publication of the main research results

APPROVED:

To propose to the Academic Council to approve the following composition of the one-time specialized academic council:

To appoint the chairman of the one-time specialized academic council:

Doctor of Economics, Professor Iryna Zvarych, Head of the Department of International Economics, West Ukrainian National University.

Reviewers:

Doctor of Economics, Associate Professor Oleh Shevchuk, Associate Professor of the Department of Accounting and Taxation, West Ukrainian National University;

Doctor of Economics, Associate Professor Iryna Nazarova, Associate Professor of the Department of Accounting and Taxation, West Ukrainian National University.

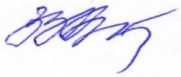
Official Opponents:

Doctor of Economics, Professor Nataliya Struk, Professor of the Department of Accounting and Auditing, Ivan Franko National University of Lviv;

PhD in Economics, Associate Professor Maryna Pravdyuk, Associate Professor of the Department of Accounting and Taxation, Vinnytsia National Agrarian University.

It is recommended that the newly established one-time specialized academic council accept the dissertation for defense.

The chairperson of the meeting:

Head of the Department of Accounting and Taxation
West Ukrainian National University
Doctor of Economics, Professor  Zenovii-Mykhailo ZADOROZHNYI