



PROCEEDINGS OF THE  
V INTERNATIONAL SCIENTIFIC  
AND THEORETICAL CONFERENCE

SCIENCE OF XXI CENTURY:  
DEVELOPMENT, MAIN  
THEORIES AND  
ACHIEVEMENTS

26.01.2024

HELSINKI  
REPUBLIC OF FINLAND

*with the proceedings of the*

V International Scientific and Theoretical Conference

**Science of XXI century:  
development, main  
theories and achievements**

26.01.2024

Helsinki, Republic of Finland

**Helsinki, 2024**

UDC 082:001

S 40



<https://doi.org/10.36074/scientia-26.01.2024>



Chairman of the Organizing Committee: Holdenblat M.

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S 40 **Science of XXI century: development, main theories and achievements:** collection of scientific papers «SCIENTIA» with Proceedings of the V International Scientific and Theoretical Conference, January 26, 2024. Helsinki, Republic of Finland: International Center of Scientific Research.

ISBN 979-8-88955-774-6 (series)

DOI 10.36074/scientia-26.01.2024

Papers of participants of the V International Multidisciplinary Scientific and Theoretical Conference «Science of XXI century: development, main theories and achievements», held on January 26, 2024 in Helsinki are presented in the collection of scientific papers.

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UDC 082:001

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ISBN 979-8-88955-774-6

## CONTENT

### SECTION 1.

#### ECONOMIC THEORY, MACRO- AND REGIONAL ECONOMY

ВПЛИВ ЕКОНОМІЧНИХ ТА СОЦІОКУЛЬТУРНИХ ЧИННИКІВ НА ПОПИТ І ПРОПОЗИЦІЮ ПРИ ОРЕНДІ ЖИТЛА Данильчук О.М., Корчевський В.Б. ....	19
ОСОБЛИВОСТІ УПРАВЛІННЯ РИЗИКАМИ БУДІВЕЛЬНОЇ ГАЛУЗІ УКРАЇНИ Петришина С.В. ....	22

### SECTION 2.

#### ENTREPRENEURSHIP, TRADE AND SERVICE SECTOR

ІННОВАЦІЙНІ БІЗНЕС-ПРОЦЕСИ НА ПРОМИСЛОВИХ ПІДПРИЄМСТВАХ УКРАЇНИ Андросов О.О. ....	27
МАРКЕТИНГОВА ДІЯЛЬНІСТЬ КНИГОВИДАВНИЧОГО ПІДПРИЄМСТВА Косович Б.І., Левицький Б.Р. ....	29
ОЦІНЮВАННЯ ПОТРЕБИ У КОНСАЛТИНГОВОМУ ЗАБЕЗПЕЧЕННІ ІННОВАЦІЙНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВ Ємельянов О.Ю., Данилович О.Т. ....	32

### SECTION 3.

#### FINANCE AND BANKING; TAXATION, ACCOUNTING AND AUDITING

STRATEGIC FINANCIAL CONTROLLING AS A KEY ELEMENT OF CORPORATE MANAGEMENT Markovych I. ....	35
THE EXCISE TAX ASPECTS UNDER MARTIAL LAW AND ITS IMPLICATIONS ON ACHIEVING SUSTAINABLE DEVELOPMENT GOALS Rudyk N.V. ....	36
АКЦИЗНИЙ ПОДАТОК: КЛЮЧОВІ АСПЕКТИ ТА ВПЛИВ НА СУЧАСНУ ЕКОНОМІКУ Бондаренко Н.М., Реутова Ю.А. ....	39
КОНВЕРГЕНЦІЯ МІЖНАРОДНИХ СТАНДАРТІВ ОБЛІКУ ДОХОДУ ТРАНСНАЦІОНАЛЬНИХ КОМПАНІЙ Костюченко В.М., Афенді А.І. ....	41

## SECTION 3.

### FINANCE AND BANKING; TAXATION, ACCOUNTING AND AUDITING

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## STRATEGIC FINANCIAL CONTROLLING AS A KEY ELEMENT OF CORPORATE MANAGEMENT

Strategic financial controlling is defined as a key element of corporate management, playing an important role in achieving the company's corporate goals. Its influence on the fulfillment of the company's strategic tasks is an integral element of its success and stability in the market.

Analyzing the role of strategic financial controlling, it is possible to reveal its key contribution to the formulation and implementation of corporate strategies. Financial controlling becomes an important tool for evaluating the financial effectiveness of strategies, helping to determine their practical essence and interaction with real financial results.

In the context of strategic management, financial controlling acts as a link between strategic planning and its implementation in practical actions. By combining strategic goals with financial resources, it allows the company to manage its financial policy, directing resources to achieve strategic plans.

Financial controlling helps to identify financial risks and opportunities arising in the context of the implementation of strategies and to develop effective measures for their management. This allows the company to be flexible and adaptable to changes in the economic environment, ensuring stability in achieving strategic goals even in changing market conditions.

Each stage of financial stabilization of the enterprise corresponds to certain mechanisms, which in the practice of financial management are divided into operational, tactical and strategic (sometimes they are divided into "defensive" and "offensive"). The operative mechanism of financial stabilization is the defensive reaction of the enterprise to negative financial development and the deprivation of any offensive decisions. The tactical mechanism of financial stabilization is essentially an offensive tactic aimed at reversing negative trends in financial development. The strategic mechanism of monetary stabilization is only an offensive strategy of monetary development, taking into account the goal of accelerating the overall economic development of the enterprise [1].

Without an effective management system, and therefore a controlling system that provides information and service-analytical support to management, it is practically impossible to ensure the competitiveness and efficiency of business, to achieve stable and long-term success. At the current stage, the question arises regarding the automation of economic processes, the introduction of digital forms, types and methods of financial controlling at enterprises [2].

Therefore, strategic financial controlling is recognized as an integral part of the corporate management process, which actively contributes to the achievement of corporate goals through an effective combination of strategic planning and financial management.

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