



# Roman OVCHARYK

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## WORK EXPERIENCE

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- Department of Financial Analysis and Audit, State University of Trade and Economics  
2023 – Currently  
[Associate Professor](#)
- Department of Accounting and Taxation, Kyiv Cooperative Institute of Business and Law  
2016 – 2023  
[Associate Professor](#)
- Department of Accounting and Taxation International University of Finance  
2006 – 2016  
[Head of the Department of Accounting and Taxation](#)
- Department of Accounting, Analysis and Audit, European University  
2003 – 2006  
[Associate Professor](#)
- Department of Accounting and Audit, National Agrarian University  
2002 – 2003  
[Assistant Professor](#)
- Institute of Agrarian Economics UAAS  
1999 – 2002  
[Postgraduate student](#)
- Charitable Foundation "Perspektiva NAU of Ukraine"  
1998 – 1999  
[Deputy Chief Accountant](#)
- SAF "Flowers of Ukraine", Chief Accountant of the corporation "Ukragrokvity" (part-time)  
1996 – 1998  
[Deputy Chief Accountant](#)

## EDUCATION

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- Institute of Agrarian Economics UAAS, Ukraine 2002  
[PhD in Economics, 08.06.04 «Accounting, analysis and audit»](#)
- National Agrarian University, Ukraine 1996  
[Specialist in Agrarian Management \(Foreign Economic Activity\)](#)
- Kopychyntsi Agricultural College (Zalishchyky State Farm Technical School), Ukraine 1991  
[Junior Specialist in Accounting, Analysis and Audit](#)

## RELEVANT PUBLICATIONS

## MONOGRAPHS

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1. Accounting as a science; From the basics to the scientific picture of the world [collective monograph] / by total. Ed. V. Y. Plaksiyenko. Kyiv: Center for Educational Literature, 2021. 340 p. [author's contribution: Accounting basis for the generation of capital flows (Kaminska T.G., Doctor of Economics, Professor, Academy of Labor, Social Relations and Tourism, Ovcharyk R.Yu., Candidate of Economics, Associate Professor, Kyiv Cooperative Institute of Business and Law,

Ilchak O.V., Candidate of Economics, Assistant, National University of Life and Environmental Sciences of Ukraine)], P.: 38 - 52.

## ARTICLES

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1. R. Ovcharyk., V. Shpak, I.Raykovska. Fraud and errors based on the results of audits: their causes and possible consequences // Finances of Ukraine. Scientific-theoretical, informational-practical journal – 2022. [Electronic resource] <https://doi.org/10.33763/finukr2022.09>
2. I. Raykovska, R. Ovcharyk, V. Shpak. Functional composition of the subsystem of computerization of economic analysis of labor potential of enterprise // International scientific journal "Internauka". Series: "Economic Sciences". – 2022. – №9(65). 177 – P.: 34 – 41.
3. R. Ovcharyk, T. Kaminska, I. Okhrimenko. Organization of work of the admission committee of higher education institution in the system of electronic administration and ways to increase its productivity // International scientific journal "Internauka". Series: "Economic Sciences". – 2020. - №11.
4. R. Ovcharyk. Audit based on computer programs: productivity, profitability and development trends // International scientific journal "Internauka". Series: "Economic Sciences". – 2017. - №1.
5. R. Ovcharik. Audit performance in computer environment [Electronic resource] / R. Y. Ovcharik, G. E. Verpeka // Entrepreneurship and innovation. - 2015. - Vol. 1. - P. 116-120. - Access mode: [http://nbuv.gov.ua/UJRN/pidinnov\\_2015\\_1\\_18](http://nbuv.gov.ua/UJRN/pidinnov_2015_1_18)
6. R. Ovcharyk, O. Kamyanska, A. Kamyanska. Efficiency of tax audit management in the context of the formation of the state tax policy of Ukraine [Electronic resource] / O. V. Kamyanska, R. Y. Ovcharyk, A. V. Kamyanska // Scientific and technical information. - 2013. - № 4. - P. 34-39. - Access mode: [http://nbuv.gov.ua/UJRN/NTI\\_2013\\_4\\_8](http://nbuv.gov.ua/UJRN/NTI_2013_4_8)

## COPYRIGHT CERTIFICATES / PATENTS

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1. R. Ovcharyk, K. Bezverkhyi, K. Nazarova, V. Nehodenko. Computer program AWS Auditor "Budget-Audit-UA". Certificate of copyright registration for the work No 122132. Date of registration: december 20, 2023
2. R. Ovcharyk, T. Kaminska, I. Okhrimenko. AW "University Admissions Committee". Certificate of copyright registration for the work No 78334. Date of registration: April 17, 2018

## PROCEEDINGS OF CONFERENCES

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1. Ovcharyk R. Shishkina M. Audit planning in the conditions of martial law // III International scientific and practical Internet conference «Current state and prospects for the development of accounting, auditing, taxation and analysis in the conditions of international integration, Khmelnytskyi November 21-22, 2023
2. Ovcharyk R.. Rubayko E. Personal income tax as an object of forensic economic examination // 3rd International Scientific and Practical Internet Conference «Current state and prospects for the development of accounting, auditing, taxation and analysis in the conditions of international integration, Khmelnytskyi November 21-22, 2023
3. Kovalenko M, Kopotienko T., Ovcharyk R. Corruption in Ukraine in the conditions of globalization: assessment of the scale and consequences // VIII International scientific and practical Internet conference «Innovative modernization of the economy of Ukraine in the conditions of European integration processes», Kremenchuk November 27-28, 2023

4. Ovcharyk R., Nazarova K., Kopotienko T. Audit activity in the conditions of martial law and post-war conditions: state, trends, prospects // All-Ukrainian scientific and practical conference «Marketing and organizational mechanisms of post-war development of the hospitality and tourism industry of Ukraine», m. Kharkiv, November 14-15, 2023
5. Ovcharyk R., Raikovska I. Kostenko O. Accounting and auditing staff of the enterprise in the war and post-war period: state, prospects //All-Ukrainian scientific and practical conference «Slobozhan scientific readings: socio-economic and humanitarian-legal dimensions», Kharkiv, October 17-18, 2023
6. Ovcharyk R., Kurmazenko O. Assessment of the current state and prospects for the development of the agricultural sector of Ukraine in the conditions of the post-war state //Proceedings of the international scientific and practical conference «financial-credit and accounting-analytical Provision of post-war recovery of the Economy of Ukraine», Kyiv, October 5-6, 2023. P.:524-528
7. Ovcharyk R., Raikovska I. Fraud and error: their impact on audits //Accounting, analysis, audit, taxation and financial monitoring in the face of globalization changes [Electronic resource]: Collection of materials of the VIII International Scientific and Practical Conference; December 8, 2022 – K.: KNEU, 2022. – 305 p. ISBN 978-966-926-426-8. P.: 241 – 243
8. Ovcharyk R., Bilozor L. Analysis of the effectiveness of the implementation of the "Adoption Commission" //Socio-competent management of corporations in the conditions of a behavioral economy» (Online format): coll. theses of science additional according to the materials of international science and practice conf., Lutsk, November 24-25, 2021. P.: 47 – 48
9. Ovcharyk R., Shpak V. Audit of labor and its payment in the context of the organization of a general audit under the influence of martial law //Collection of abstracts of reports. Meeting of the scientific and practical round table. "Accounting, taxation and financial monitoring: prospects and threats under martial law". Kyiv, Kyiv Cooperative Institute of Business and Law [Electronic resource]. Department of Accounting and Taxation: KKIBP, 04.25.2023. 75 p. P.: 68 – 70
10. Ovcharyk R., Kaminska T. Economic efficiency of the work of the admissions committee based on the use of its own computer programs //State financial policy of Ukraine in the conditions of European integration: views of scientists and practitioners: coll. theses of science add. based on the materials of the II All-Ukrainian. science - practice. conf., m. Lviv, February 18, 2021 – Lviv: Ivan Franko National University, 2021. – 366 p., P.: 299 – 302

## **RELEVANT TEACHING EXPERIENCE**

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- State University of Trade and Economics(BA), 2023 – Currently
- Kyiv Cooperative Institute of Business and Law (BA), 2016 – 2023
- International University of Finance (BA, MA), 2006 – 2016
- European University (BA, MA), 2003 – 2006
- National Agrarian University (BA), 2002 – 2003

## **PERSONAL SKILLS**

### **Certification training**

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1. PROMETHEUS, Kyiv, Academic Integrity: Online Course for Educators, 27.03.2023
2. ITI CLOUD LLC, Kyiv, Software user, computer program "Management System of the budgetary institution "AFINA", module "Accounting", 17.08.2022.
3. ITI CLOUD LLC, Kyiv, Software user, computer program "Management System of the budgetary institution "AFINA", module "Accounting", 26.09.2021

4. IO Institute of Economic, Ecological and Energy Research, Slovak Republic, 2021