



# Kostiantyn BEZVERKHYI

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## WORK EXPERIENCE

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- Department of Financial Analysis and Auditing, State University of Trade and Economics  
February 2021 – Currently  
[Associate Professor](#)
- Department of Accounting and taxation, National Academy of Statistics, Accounting and Audit  
January 2019 – January 2021  
[Associate Professor](#)
- Department of Accounting and taxation, Kyiv National Economic University named after Vadym Hetman  
September 2016 – June 2018  
[Associate Professor](#)
- Department of Accounting and auditing, Kyiv National University of Technologies and Design  
August 2014 – August 2016  
[Associate Professor](#)
- Department of Accounting, analysis and audit in the agricultural industry, Kyiv National Economic University named after Vadym Hetman  
September 2013 – June 2014  
[Assistant](#)

## EDUCATION

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- National Academy of Statistics, Accounting and Audit, Ukraine 2020  
[Associate Professor at the Department of Accounting and taxation](#)
- Kyiv National Economic University named after Vadym Hetman, Ukraine 2012  
[Candidate of Economic Sciences](#)
- Kyiv National Economic University named after Vadym Hetman, Ukraine 2006-2007  
[Master of Accounting and Auditing](#)
- Kyiv National University of Technologies and Design, Ukraine 2001-2005  
[Bachelor of Accounting and Auditing](#)

## RELEVANT PUBLICATIONS

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### MONOGRAPHS:

1. Bezverkhyi K., Polischuk Y., Poddubna N. (2022). The methodology for assessing the efficiency of international technical assistance programs implementation for small and medium-sized businesses. Theoretical and methodological approaches to the formation

of a modern system of national and international enterprises, organizations and institutions' development: collective monograph. 2-nd edition. Dallas, USA. Publisher: Primedia eLaunch LLC, Pp.122-145. URL: <https://ojs.ukrlogos.in.ua/index.php/monographs/article/view/15253/13789>. DOI: <https://doi.org/10.36074/tmafmsoid.ed-2.10>.

2. Bezverkhyi K., Panteleiev V., Mardani A., Ponomarova M. (2019). Management of a group of companies in the fields of: accounting, reporting and control // Management of enterprise development in the conditions of institutional changes and reforming of the economy. A monograph. Odessa. Kyiv. Skudai-Johor. Olsztyn: Bookmarked Publishing & Editing, pp. 95-110.

3. Bezverkhyi K.V. (2019). Peculiarities of implementation of some principles of integrated reporting of economic entities. Accounting research at the Zhytomyr Polytechnic. Volume 6: Development of integrated enterprise reporting: monograph. Zhytomyr: Zhytomyr Polytechnic, Pp. 7-31.

4. Bezverkhyi K.V. (2019). Analysis of the implementation of the principle of materiality in the integrated reporting of enterprises. Formation of the financial and economic management system in modern market conditions: [Monograph]. Chernihiv: ChNTU, pp. 96 – 114.

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## **ARTICLES:**

1. Shygun M., Bezverkhyi K., Pylypenko O., Yurchenko O., & Poddubna N. (2023). Presenting financial information in digital formats as a base for analysis and audit of business activities of enterprises. *Financial and Credit Activity Problems of Theory and Practice*, 2023, Volume 6(53), pp. 233–246. <https://doi.org/10.55643/fcaptp.6.53.2023.4165> **SCOPUS, WEB OF SCIENCE**
2. Bezverkhyi K.V., Poddubna N.M., Pryimak N.V., Melnyk A.M. (2023). Determination of the essence of "international audit" as one of the key tools of transparency of the institutions' activities. *Investments: practice and experience*. No. 21 (2023). Pp. 79-83. <https://doi.org/10.32702/2306-6814.2023.21.79>
3. Bezverkhyi K.V., Novikov V.V. (2023). Activities of international auditing companies in Ukraine. International scientific journal "Internauka". Series: "Economic Sciences". No. 9(77). T. 2. P. 74-81. DOI: <https://doi.org/10.25313/2520-2294-2023-9-9206>
4. Parasii-Verhunencko, I., Yurchyshyn, Y., Bezverkhyi, K., Hryshchenko, N., Nazarova, K., & Pryimak, N. (2023). Comparative analysis of efficiency and utilization completeness of resource potential in trading enterprises: methodological aspects. *Financial and Credit Activity Problems of Theory and Practice*, 4(51), 245–260. <https://doi.org/10.55643/fcaptp.4.51.2023.4099> **SCOPUS, WEB OF SCIENCE**
5. Bezverkhyi, K., Hnylytska, L., Yurchenko, O., & Poddubna, N. Analytical procedures of the audit of integrated reporting of corporate enterprises. *Financial and Credit Activity Problems of Theory and Practice*, 2023, № 3(50), Pp. 87–101. <https://doi.org/10.55643/fcaptp.3.50.2023.4045> **SCOPUS, WEB OF SCIENCE**
6. Bezverkhyi K., Poddubna N., Moshkovska O. (2023). International standardization of non-financial reporting. *Zovnishnja torgivlja: ekonomika, finansy, pravo*. № 3. Pp. 83-91. Serija. Ekonomichni nauky. [https://doi.org/10.31617/3.2023\(128\)07](https://doi.org/10.31617/3.2023(128)07)
7. Bezverkhyi K., Poddubna N. (2023). Prerequisites for the implementation of e-audit in Ukraine. *Scientia fructuosa*. Volume 2. Pp. 92-104. [https://doi.org/10.31617/1.2023\(148\)09](https://doi.org/10.31617/1.2023(148)09)
8. Bezverkhyi K.V., Poddubna N.M. (2023). International requirements for enterprise reporting on climate impact. *Foreign trade: economy, finance, law*. No. 1. Pp. 81-93. DOI: [https://doi.org/10.31617/3.2023\(126\)07](https://doi.org/10.31617/3.2023(126)07)

9. Miniailo V., Bezverkhyi K., Hotsuliak V., Miniailo O. (2023). Gender analysis of the workforce in the sphere of financial and insurance activities in Ukraine. *Financial and Credit Activity Problems of Theory and Practice*. № 1(48). Pp. 388–398. DOI: <https://doi.org/10.55643/fcaptp.1.48.2023.3853> **SCOPUS, WEB OF SCIENCE**
10. Denysenko O.L., Bezverkhyi K.V., Nazarova K.O. (2023). Electronic audit of taxpayers under martial law: new challenges for business. *Efficient economy*. No. 2. DOI: <https://doi.org/10.32702/2307-2105.2023.2.17>
11. Bezverkhyi K., Poddubna N. (2023). E-audit in Ukraine: normative and legal regulation. *Scientia fructuosa*. № 1. Pp. 119-130. DOI: [https://doi.org/10.31617/1.2023\(147\)09](https://doi.org/10.31617/1.2023(147)09)
12. Bezverkhyi K.V., Yurchenko O.A., Pryimak N.V. (2023). Accounting and taxation of royalty transactions. *International scientific journal "Internauka". Series: "Economic Sciences"*. 2023. No. 1(69). P. 92-100. DOI: <https://doi.org/10.25313/2520-2294-2023-1-8556>
13. Nazarenko S.P., Bezverkhyi K.V., Nazarova K.O. (2023). Conceptual bases of the scenario analysis of the financial state of the business entity. *Investments: practice and experience*. No. 4 (2023). Pp. 84-89. DOI: <https://doi.org/10.32702/2306-6814.2023.4.84>
14. Bezverkhyi K.V., Petrakovska O.V. (2022). The current state of regulatory and legal regulation of accounting in Ukrainian banks. *The formation of market relations in Ukraine: a collection of scientific works*. No. 10 (257). Pp. 22-30. <https://doi.org/10.5281/zenodo.7502429>
15. Bezverkhyi K.V., Hnylytska L.V. (2022). Audit of integrated reporting of corporate enterprises. *Finances of Ukraine*. № 9. Pp. 98-114. <https://doi.org/10.33763/finukr2022.09.098>
16. Nazarova K., Bezverkhyi K., Nezhyva M., Hordopolov V. and Nehodenko V. (2022). Regression analysis of operating profit of the company. *Financial and credit activity problems of theory and practice*. № 4 (45). Pp. 124–132. DOI: <https://doi.org/10.55643/fcaptp.4.45.2022.3667> **SCOPUS, WEB OF SCIENCE**
17. Bezverkhyi K., Poddubna N. (2022). Audit in the digital economy. *Zovnishnja torgiwlja: ekonomika, finansy, pravo*. № 4. Pp. 81-90. Serija. Ekonomichni nauky. DOI: [https://doi.org/10.31617/3.2022\(123\)07](https://doi.org/10.31617/3.2022(123)07)
18. Bezverkhyi K.V., Zolkover A.O., Yurchenko O.A., Priymak N.V. (2022). Accounting and taxation of activities of Diya City residents under martial law. *Investments: practice and experience*. № 15-16. Pp. 37-44. DOI: <https://doi.org/10.32702/2306-6814.2022.15-16.37>
19. Bezverkhyi K.V., Yurchenko O.A. (2022). Special taxation regime for business entities during the war: new accounting and reporting rules. *International scientific journal "Internauka". Series: "Economic Sciences"*. № 6 (62). Pp. 80-87 DOI: <https://doi.org/10.25313/2520-2294-2022-6-7997>
20. Bezverkhyi K., Yurchenko O. (2022). Minimum tax liability for business: administration rules. *Scientia Fructuosa*. № 3 (143). Pp. 114-125 DOI: [doi.org/10.31617/1.2022\(143\)09](https://doi.org/10.31617/1.2022(143)09)
21. Bezverkhyi K.V., Yurchenko O.O., Petrakovska O.V. (2022). Conceptual approaches to the construction of accounting and analysis of costs for the payment of remuneration to

- the company's employees. *International scientific journal "Internauka". Series: "Economic Sciences"*. № 2 (58). Pp. 118-130 DOI: 10.25313/2520-2294-2022-2-7894
22. Bezverkhyi K., Polishchuk E. (2021). Evaluation of the effectiveness of implementation of programs of international technical assistance to small and medium-sized businesses using the developed methodology. *Problems and prospects of economics and management*. № 3 (27). Pp. 91-109. DOI: 10.25140/2411-5215-2021-3(27)-91-109
23. Bezverkhyi K.V., Yurchenko O.O. (2021). Accounting and reporting of social holidays: new rules for business. *International scientific journal "Internauka". Series: "Economic Sciences"*. № 11 (55), Vol. 3. Pp. 62-72. <https://doi.org/10.25313/2520-2294-2021-11-7704>
24. Bezverkhyi K.V., Hnylytska L.V., Parasiy-Vergunenko I.M. (2021). Risk-oriented concept of accounting of state-owned enterprises under IFRS. *Finances of Ukraine*. № 12. Pp. 34-51. <https://doi.org/10.33763/finukr2021.12.034>
25. Nazarova K., Bezverkhyi K., Gordopolov V., Melnyk T., Poddubna N. (2021). Risk analysis of companies' activities on the basis of non-financial and financial statements. *Agricultural and Resource Economics: International Scientific E-Journal*. Issue 7. № 4. Pp. 180-199. <https://doi.org/10.51599/are.2021.07.04.10> **SCOPUS, WEB OF SCIENCE**
26. Nazarova K., Bezverkhyi K., Gordopolov V. (2021). Approaches to the essence of the meaning of financial analysis in the financial management system. *Bulletin of Lviv University. The series is economical*. Issue 61. Pp. 61-78. DOI: <http://dx.doi.org/10.30970/ves.2021.61.0.6105>
27. Bezverkhyi K. (2021). Normative-legal and informational-analytic support for the introduction of e-audit in Ukraine. *Bulletin of Lviv University. The series is economical*. Issue 60. Pp. 105-115 DOI: <http://dx.doi.org/10.30970/ves.2021.60.0.6009>
28. Bezverkhyi K., Pasko O., Zhang L., Nikytenko D., Khromushyna L. (2021). Does external assurance on CSR reporting contribute to its higher quality? Empirical evidence from China. *Investment Management and Financial Innovations*. Volume 18. Issue 4. pp. 309-325 DOI: [http://dx.doi.org/10.21511/imfi.18\(4\).2021.26](http://dx.doi.org/10.21511/imfi.18(4).2021.26) **SCOPUS**
29. Bezverkhyi K.V. (2021). Analysis of integrated reporting as a new discipline in higher education institutions of Ukraine. *International scientific journal "Internauka". Series: "Economic Sciences"*. № 5 (49), T. 2. Pp. 45-50. <https://doi.org/10.25313/2520-2294-2021-5-7243>
30. Bezverkhyi K.V., Shigun M.M. (2021). Development of the XBRL format as a further direction of digitalization of financial reporting. *International scientific journal "Internauka". Series: "Economic Sciences"*. № 2 (46), T. 2. Pp. 83-92. <https://doi.org/10.25313/2520-2294-2021-2-6893>
31. Bezverkhyi K.V. (2020). Business model in integrated reporting of foreign and domestic enterprises. *International scientific journal "Internauka". Series: "Economic Sciences"*. № 11 (43). T. 3. Pp. 31-40. <https://doi.org/10.25313/2520-2294-2020-11>
32. Bezverkhyi K.V., Telovata M.T. (2020). Development of integrated enterprise reporting functions. *Financial and credit activity: problems of theory and practice*. Issue 1 (32). Pp. 198-205. <https://doi.org/10.18371/fcapter.vii32.200366> **WEB OF SCIENCE**
33. Bezverkhyi K.V. (2020). Implementation of the principle of reliability and completeness in integrated reporting. *International scientific journal "Internauka". Series:*

- "Economic Sciences". № 1 (33). Pp. 47-52. <https://doi.org/10.25313/2520-2294-2020-1-5558>
34. Polishchuk Ye., Bezverkhyi K., Nastenko D. (2019). Financial controlling in corporate fraud detection: major changes and cross-regional analysis. *Business navigator*. Vol.6.1-2 (56). Pp. 201-209. [http://www.business-navigator.ks.ua/journals/2019/56\\_2\\_2019/37.pdf](http://www.business-navigator.ks.ua/journals/2019/56_2_2019/37.pdf).
  35. Bezverkhyi K.V. (2019). Implementation of the information connection principle in the integrated reporting of domestic enterprises. *Economics: time realities. Scientific journal*. № 5 (45). Pp. 26-31. Retrieved from <https://economics.opu.ua/files/archive/2019/No5/26.pdf>. DOI: <https://doi.org/10.5281/zenodo.3766796>
  36. Bezverkhyi K.V. (2019). Discipline "Integrated reporting": time requirement. *Economics: time realities. Scientific journal*. № 4 (44). Pp. 18-24. Retrieved from <https://economics.opu.ua/files/archive/2019/No4/18.pdf>. DOI: <https://doi.org/10.5281/zenodo.3757351>.
  37. Bezverkhyi K.V. (2019). Implementation of the principle of consistency and comparability of integrated reporting of domestic enterprises. *Economic journal Odessa polytechnic university*. № 2 (8). Pp. 19-25. Retrieved from <https://economics.opu.ua/ejopu/2019/No2/19.pdf>. DOI: <https://doi.org/10.5281/zenodo.3593840>.
  38. Bezverkhyi K., Kovach S., Zolkover A. (2019). Integrated Reporting: Econometric Model of Quality Assessment. *Economic Studies*. Volume 28. Issue 5. Pp. 120-133.
  39. Bezverkhyi K.V., Polishchuk Ye.A. (2019). Current state of international technical assistance to small and medium business in Ukraine. *Economic journal Odessa polytechnic university*. Volume 3 (9). Pp. 18-23. Retrieved from <https://economics.opu.ua/ejopu/2019/No3/18.pdf>. DOI: <https://doi.org/10.5281/zenodo.3803702>
  40. Bezverkhyi K. (2019). Critical analysis of the weaknesses of the integrated reporting enterprise. *The Herald of Ternopil National Economic University*, Vol. 3, Pp. 126 – 139. DOI: <https://doi.org/10.35774/visnyk2019.03.126>.
  41. Shygun M.M., Bezverkhyi K.V., & Kovach S.I. (2019). Development of integrated enterprise reporting structure. *Financial and Credit Activity Problems of Theory and Practice*, 2(29), 258–268. <https://doi.org/10.18371/fcaptp.v2i29.172308> **WEB OF SCIENCE**
  42. Bezverkhyi K.V. (2019). Peculiarities of accounting of some financial instruments of lending to trading enterprises. *International scientific journal "Internauka". Series: "Economic Sciences"*. № 4. Pp. 42-47. <https://doi.org/10.25313/2520-2294-2019-4-4875>
  43. Bezverkhyi K.V. (2019). Improvement of financial reporting in relation to the display of information on financial instruments of lending to trading enterprises. *International scientific journal "Internauka". Series: "Economic Sciences"*. № 3 (23). Pp. 9-14. <https://doi.org/10.25313/2520-2294-2019-3-4775>
  44. Bezverkhyi K.V. (2019). Comparison of elements of the structure of integrated reporting and management report. *Scientific Bulletin of the National Academy of Statistics, Accounting and Auditing*. № 1-2. Pp. 24-31. <https://doi.org/10.31767/nasoa.1-2.2019.03>

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#### **RELEVANT TEACHING EXPERIENCE**

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- Analysis of economic activity (BA), 2021-currently
- Organization and methods of audit (MA), 2021-currently

- Economic Analysis (BA), 2022-currently
- Information systems and technologies in audit (BA), 2022-currently
- E-audit (MA), 2021-currently
- Internal Audit (MA), 2023-currently
- Monitoring of financial and economic activity (MA), 2021-currently
- International audit (MA), 2022-currently
- Audit consulting (MA), 2023-currently

## **PERSONAL SKILLS**

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- Analytical skills and creative thinking (as a scientist)
- Mentoring skills (as a teacher)
- Good communication skills

## **ADDITIONAL INFORMATION**

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- Internship (improvement of qualifications) at CARIS UKRAINE LIMITED (CARIS UKRAINE LTD) on the topic "Organization and methods of audit" for 180 hours (6 ECTS credits), 01/09/2023 to 01/31/2023, certificate, 2023.
  - International internship, University of Insurance and Finance (VUZF, Bulgaria, Sofia), June 01 - August 30, 2019, topic: "Modern teaching methods and innovative technologies in higher education: European experience and global trends", certificate No. BG/ VUZF/500-2019, issued on 08/31/2019 (180 hours).
  - Advanced training, Higher School of Pedagogical Mastery of STEU, 2022.
  - Member of the NGO «Institute of Accounting and Taxation».
  - Member of the NGO «Applied economic research center smart».
  - Team member of the project "Praxeology of analysis and audit in the system of economic security of Ukraine" (state registration number 0119U100623).
  - Team member of the project "Anti-corruption audit of enterprises of critical infrastructure and public importance" (state registration number 0123U101987), 2023-2026.
  - Head team of the project "Digitization of accounting, analysis, audit and taxation of companies in conditions of a cyclical economy" (state registration number 0123U100315), 2023-2027.
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