


**Summer Field School [Online] on
 MOUNTAIN ECOSYSTEMS AND RESOURCE MANAGEMENT
 Ivano-Frankivsk Region, Ukraine :: 19-28 September, 2021**

DELEGATE PARTICIPANT'S PROFILE

	<p>Dr. Valentyna Borkovska <i>Associate Professor</i> Department of Accounting, Taxation and Electronic Business Technologies State agrarian and Engineering University in Podilia <i>& Member</i> Public Organization "Institute of Socio-Economic and Regional Studies"</p> <p>Kaminets-Podolskiy, Ukraine Tel: +38-067-727-30-40 Email: valentinaborkovska@gmail.com</p>
Highest Education	Ph.D. (Economics)
Personal Statement	<p>Dear colleagues!</p> <p>Further I would like to say a few words in order to present myself as the delegate participant for the forthcoming Summer School on 'Mountain Ecosystems and Resource Management'. I am Associated Professor of Department of accounting, taxation and electronic business technologies of State agrarian and Engineering University in Podilia (Ukraine).</p> <p>In 2000 graduated State agrarian and Engineering University and obtained degree of Master in accounting and taxation. In 2001-2005 was post graduate student at University of Agrarian Economic. In 2000-2010 acting accountant in LTD Kaminets-Podolskiy Poultry Plant. In 2011 defended dissertation thesis 'Accounting for production costs of meat processing enterprises and obtained Ph.D. degree in Economics. In March 2012 was designated to position of Associated Professor of Department of accounting, taxation and electronic business technologies of State agrarian and Engineering University in Podilia of Ukraine. In November 2014, participated in the international project "Modern University - a project approach to the organization of work in accordance with the provisions of the European Qualifications Framework", organized by the Central</p>

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	<p>European Academy Studies and Certification (CEASC), in collaboration with the University of Informatics and Arts. Lodz of the Republic of Poland and the Center for European Funds (BFE). November 2017 - Internship in the Republic of Poland Cardinal Stefan Wyszyński University, Warsaw "Innovation in Science and Education: Challenges of the Present". In May 2020, took part in an international research internship at the University of Economics in Krakow, Republic of Poland "New innovative methods of teaching in higher education". In 2021, as a member of the NGO "Institute for Socio-Economic Regional Studies" participated in the work as an expert on the definition and scientifically sound development of indicators of the effectiveness of local government in the context of the USAID DOBRE-Decentralization program.</p> <p>Having over 100 academician published works, including monograph and papers in peer reviewed economic journals.</p>
Paper/Presentation Title (Unpublished Research or Review or Field Work)	<i>Accounting and Analysis of Meat Production</i>
Keywords	Accounting, analysis; Costs; Volume of activity; Performance; Profitability; Forecasting; Economic decline; Meat production
Abstract (100-300 words)	<p>Livestock is one of the leading, historically traditional for Ukraine agricultural industries. Cattle farming, especially meat, has always played an important role in overcoming the food problem. However, the historical events of February 2014 significantly affected the economic situation in the country as a whole. Special losses were suffered by enterprises working on imported raw materials, the cost of which in the structure of production costs averages 80-90%. In the Khmelnytsky region, as in Ukraine in general, most meat processing companies work with intermediaries to purchase meat on the bones, in blocks, carcasses, and so on. This is due to a critical reduction in agricultural producers, including cattle, which has significantly reduced livestock procurement. In addition, in recent years, the cost of incoming imported raw materials, for example, at the meat processing plant LLC "Kamyanyets-Podilsky Poultry" has increased almost threefold. Due to the above, processing</p>

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	companies are increasing the need for operational accounting and cost analysis in order to effectively plan performance.
More Information (weblinks)	https://www.pdatu.edu.ua/pro-universytet/kafedra-obliku-opodatkuvannia-ta-tekhnologii-elektronnoho-biznesu.html https://scholar.google.com.ua/citations?user=EAOO6QsAAA&hl=uk https://orcid.org/0000-0002-2983-2973