

possible only with the introduction of new ones technologies that will solve current world problems.

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MODERN CORPORATIONS MEANING AND INTERNATIONAL TRENDS

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Corporate structures are important centers for the consolidation of business, property, and capital in the world - large organizations whose founders and owners voluntarily pooled resources and formed a business structure based on the principles of corporate governance. According to the Forbes Global 2000 ranking, the world's largest corporations in 2022 will have \$47.6 trillion in revenue, \$5.0 trillion in profit, \$233.7 trillion in assets, and \$76.5 trillion in market capitalization. The Forbes Global 2022 list includes 58 countries, among which the USA has the biggest number of such corporations – 590, followed by China and Hong Kong (351) and Japan (196).

C. Warren et al. associates the origin of the concept of «corporation» with five main aspects: law, norm, legislative act, statute, and consequences of activity [1]. Although there is no single point of view regarding the time of the appearance of the corporation, most scientists agree that the first corporations in one form or another of their existence appeared quite a long time ago. According to P. Stern, corporate structures have an extremely long and complex history in Euro-Atlantic law and politics [2]. The scientist emphasizes that the concept of the corporation has a wide cultural, political, social, legal, economic, and ideological context. At the same time, modern scientists in most cases consider the corporation as a global phenomenon of the twenty-first century and focus the main attention on the study of the following aspects: the nature of corporate relations; moral, and legal obligations, and responsibility of the corporation; relations between the corporation and other sources of political and economic power, including the state, etc.

It should be emphasized that in different countries of the world the term «corporation» has a different meaning or does not exist at all. For example, the concept of corporation does not exist in the legislation of the European Union. However, even in those countries where corporations are defined by law, they have a specific purpose of functioning and corresponding characteristics. Regarding the

classification of corporations, we note that there are different types of corporations in different countries, but in most cases, their classification is used for tax purposes. That is, the type of corporation determines whether the corporation is eligible for certain tax rates, benefits, and deductions.

Mayer D. and others distinguish four main classifications of corporations: (1) non-profit, (2) public, (3) professional, and (4) business corporations, which are divided into two types: public and closed corporations [65]. Scholars also suggest a distinction between municipal corporations and believe that a true public corporation is a public institution, while a public corporation is private (that is, not public)[3].

For example, Canadian legislation provides for the following division of corporations: a private corporation controlled by the state; a public corporation; a corporation controlled by another public corporation; another corporation. A similar approach is inherent in most countries of the world, where the concept of corporations is closely related to taxation, as well as to legislative requirements for certain types of corporate structures. At the same time, most countries have clear legislation and requirements for corporate governance, which is the basis. activities of corporations. For example, in the Republic of Poland, the general rules of corporate governance applicable to various types of companies, including corporations, are set out in the Code of Commercial Companies. The Code establishes the general duties and powers of various corporate bodies, as well as the rules of representation, conflict of interests, and responsibility of board members of corporations.

At the EU level, a whole set of regulatory documents has been developed that establish rules regarding corporate governance and the activities of corporate structures, although the concept of corporation is not directly defined by legislation. The EU rules in this area are to facilitate the creation of corporations, ensure the protection of shareholders, make the business of corporations more efficient, and to encourage corporations to cooperate.

The challenges caused by the phenomenon of globalization and changes in the management structure lead to a rethinking of the concepts of responsibility in corporate structures. Over time, corporate governance systems have been affected by internal control vulnerabilities that have made it impossible to predict or detect certain risks that include loss of investor confidence. Relevant in this sense are the major financial scandals that occurred after the bankruptcy of some large corporations, such as Enron, WorldCom, Global Crossing, Arthur Andersen, and Parmalat. Under these circumstances, the authorities at the international, European, and national levels have taken certain legislative and regulatory measures to create the necessary prerequisites for restoring investor confidence in the quality of accounting information and financial and non-financial reporting. One of these actions is aimed at increasing social efficiency through transparency and trust in the image of the reporting entity.

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UKRAINE'S IT SECTOR OPERATING DURING THE WAR

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In recent years, the Ukrainian IT sector has proved to be one of the leading and fastest growing areas of global software development, marked by steady progress. The basic advantages of Ukraine's IT sector are: numerous highly-skilled IT workforce with profound professional experience, moderate labor costs, and internationally acknowledged high standards of technical education and training. Thus, as of December 2021, the IT sector of Ukraine had more than 252,000 IT professionals, which was 24.3% higher than in 2020. The largest number of specialists was involved in computer programming (68.5% of all IT specialists), informatization and digitalization consulting (13.8%), as well as data processing and posting of information on web sites (12.1%). [2]

In 2021, the IT sector formed 4.5% of Ukraine's GDP, following the industrial sector (17% of GDP), trade (13.8% of GDP), the agricultural sector (10.6% of GDP), and the transport sector (5.6% GDP), growing by an average of 22.4% over the past 5 years. [3] Also, the IT services export is the only type of services in Ukraine's foreign trade that has retained its upward trend (increased by 18.5% at the end of 2020 and by 26.4% at the end of 2021) and, hence, was least affected by the crisis caused by the COVID-19 pandemic (for example, transport services export decreased by 45.2% in 2020). During 2017-2021, the IT services export was able to improve its position in the total export of services from Ukraine, increasing its share from 16.4% (according to the results of 2017) to 29.3% in 2021.

Since the beginning of the full-scale invasion of the Russian Federation into the territory of Ukraine, the domestic IT sector has been forced to reactively adapt to new business conditions. Analysis of the labor market dynamics in IT category