

Name **Alina Shum**

Position Professor of Accounting and Finance Department,
Institute of Economics, Management and
International Business, National Technical
University "Kharkiv Polytechnic Institute"



E-mail Alina.Shum@khpi.edu.ua

PROFESSIONAL AND ACADEMIC POSITIONS:

2024	Professor of Accounting and Finance Department, Institute of Economics, Management and International Business, National Technical University "Kharkiv Polytechnic Institute"
2022-2024	Deputy Director for Educational Work of Kharkiv private lyceum "Angstrom" Kharkiv region
2021-2022	Head of the Department of Marketing and Trade Entrepreneurship of Ukrainian Engineering Pedagogics Academy
2021	Professor of Department of International Business, Finance and Accounting of the Kharkiv Institute of Trade and Economics of Kyiv National University of Trade and Economics
2016-2019	Deputy Director for Scientific and Pedagogical Work of Kharkiv Institute of Finance of Kyiv National University of Trade and Economics
2012-2016	Deputy Director for Educational, Methodological and Organisational Work of Kharkiv Institute of Finance of Ukrainian State University of Finance and International Trade
2009-2012	Senior Lecturer at Department of Finance, Accounting and Audit of the Kharkiv Institute of Trade and Economics of Kyiv National University of Trade and Economics
2008-2009	Senior Lecturer at Department of Accounting and Audit of the Kharkiv Institute of Trade and Economics of Kyiv National University of Trade and Economics
2007-2008	Deputy Director for Educational Work of the Kharkiv Institute of Finance of Ukrainian State University of Finance and International Trade
2005-2007	Deputy Director for Educational Work of the Kharkiv Branch of the Ukrainian State University of Economics and Finance
2004-2005	Senior Lecturer at Kharkiv Branch of the Ukrainian State University of Economics and Finance
1997-2004	Lecturer at Kharkiv College of Finance and Economics
1993-1997	Chief Accountant of JV ZAO "Concord"

EDUCATION:

D.Sc. (Economics) (December, 2019) Kharkiv State University of Food Technology and Trade, Kharkiv, Ukraine

Specialty: Accounting, Analysis and Audit (According to the Types of Economic Activities)

Ph.D. (Economics) (December, 2011) Private higher educational institution «International University of Business and Law», Kherson, Ukraine

Specialty: Economics and Management of Enterprise (According to the Types of Economic Activities)

Specialist Degree (Economics, 5 years) (June, 1997) Kharkiv State University of Economics, Kharkiv, Ukraine

Specialty: Accounting and Audit

COURSES TAUGHT

Extensive teaching at all university levels: Bachelor/Master/PhD:

- Auditing;
- Financial and managerial accounting and reporting as information base for financial management.

FIELDS OF RESEARCH INTEREST:

- Internal audit,
- Control in the enterprise management system,
- Assessment of the quality of accounting information and audit.

SUMMARY OF CAREER ACHIEVEMENTS

- Prepared and published more than 140 research papers, textbooks (5) and monographs (4) 3 in Accounting, audit, economics, management and finance. Co-author of textbooks (2) with the stamp of the Ministry of Education and Science of Ukraine. (h-index = 8, i10-index = 6 in Google Scholar: <https://scholar.google.com.ua/citations?user=DG6HTm8AAAAJ&hl=en>; ORCID ID is 0000-0003-2948-6238 <https://orcid.org/0000-0003-2948-6238>; h-index = 2 in Web of Science ResearcherID: <https://www.webofscience.com/wos/author/record/I-2672-2018>; h-index = 1 in Scopus Author ID: <https://www.scopus.com/authid/detail.uri?authorId=56677693100>).
- Participated in the development of internal regulatory documents of educational institutions, educational standards of higher education institutions.
- Participated in internship on «Modern Teaching Methods and Innovative Technologies in Higher Education: European Experience and Global Trend», 25 March 2021 – 25 June 2021, VUZF University of Finance, Business and Entrepreneurship (Sofia, Bulgaria).
- Provided consulting services to enterprises on the organisation of business processes, development of internal documents (working, regulatory), analysis of activities.

PROFESSIONAL MEMBERSHIPS:

- Member of the Ukrainian Federation of Professional Accountants and Auditors (2010 to present)

RELATED PUBLICATIONS

1. Semenets A., Datsenko G., Panfilov O., Kuzkin Y., Pankratova O. (2022). Management improvement at an enterprise through internal control augmentation in the case of international business. *Financial and Credit Activity: Problems of Theory and Practice*, 1(42), 173–184. <https://doi.org/10.55643/fcaptp.1.42.2022.3459>
2. Semenets A., Duplinat T. (2021). Peculiarities of accounting and control of current liabilities of the enterprise. *Economics. Finances. Law. Monthly information-analytical journal*, 11/3, 29–31. [https://doi.org/10.37634/efp.2021.11\(3\).7](https://doi.org/10.37634/efp.2021.11(3).7)
3. Semenets A., Panfilov O., Kuzkin Y., Kuznetsova S., Hladii I. (2021). To the problem of the methodological incorrectness of the substance over form principle in modern accounting in the

- international business context. *Financial and Credit Activity: Problems of Theory and Practice*, 5(40), 145–155. <https://doi.org/10.18371/fcaptp.v5i40.244917>
4. Semenets A. (2021). Audit quality: to the issue of refining the concept. *Financial and Credit Activity: Problems of Theory and Practice*, 4(39), 156–166. <https://doi.org/10.18371/fcaptp.v4i39.241304>
 5. Semenets A. (2021). Internal control and internal control system in the context of international business: formalization of definitions. *International Relations, Public Communications and Regional Studios*, 1(9), 386–397. <https://doi.org/10.29038/2524-2679-2021-01-386-397>
 6. Semenets A., Tiurina D., Kuzkin Y., Yarmak O. (2021). Statistical research on local budget's revenue formation amidst decentralization. *Financial and Credit Activity: Problems of Theory and Practice*, 1(36), 310–319. <https://doi.org/10.18371/fcaptp.v1i36.227916>
 7. Semenets A., Tiurina D., Kuzkin Ye., Yarmak O. (2020). An analysis of the European integration processes in Ukraine. *Financial and Credit Activity: Problems of Theory and Practice*, 4(35), 495–506. <https://doi.org/10.18371/fcaptp.v4i35.222526>