



Personal information



First name(s)
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Nationality **Ukrainian**

Date of birth **29/08/1978**

Gender **male**

CURRENT EMPLOYMENT / OCCUPATIONAL FIELD

Associate Professor, Department of Accounting and Taxation

WORK EXPERIENCE

Dates	March 2019 – March 2024
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Occupation or position held	HEAD of the research department / Associate professor, Chair of accounting and taxation
Main activities and responsibilities	<i>Teaching, research and scientific activity in the realm of global accounting and auditing. Inform, stimulate and support SNAU researchers in performing research and securing research funding, developing of and monitoring the research strategy of university, Write grant proposals for Erasmus+ and Horizon 2020 / Horizon Europe /</i>
Name and address of employer	Sumy National Agrarian University, 160 H.Kondratiieva Str., Sumy, 40021, Ukraine
Type of business or sector	Higher Educational Institution

Dates	August 2005 - Present
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Occupation or position held	ASSOCIATE PROFESSOR / VICE-DEAN FOR RESEARCH and INTERNSHIPS Department of economic control and audit Faculty of economics and management
Main activities and responsibilities	Teaching, research and scientific activity in the realm of global accounting and auditing, corporate social responsibilities
Name and address of employer	Sumy National Agrarian University, 160 H.Kondratiieva Str., Sumy, 40021, Ukraine
Type of business or sector	Higher Educational Institution

Dates	August 2002 – August 2005
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Occupation or position held	ASSISTANT PROFESSOR Department of accounting Faculty of economics and management
Main activities and responsibilities	Teaching, research and scientific activity in the realm of global accounting and audit
Name and address of employer	Sumy National Agrarian University, 160 H.Kondratiieva Str., Sumy, 40021, Ukraine
Type of business or sector	Higher Educational Institution

EDUCATION AND TRAINING

Dates	November 2000 – November 2004
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Title of qualification awarded	Candidate of Economic Sciences EQF level 8
Principal subjects/occupational skills covered	Agricultural Economy
Name and type of organisation providing education and training	Sumy National Agrarian University, Ukraine
Level in national or international classification	PhD in Economics

Dates	August 1995 – June 2000
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Title of qualification awarded	Specialist in accounting and auditing EQF level 7
Principal subjects/occupational skills covered	Accounting and audit

Name and type of organisation providing education and training

Sumy Agricultural Institute (now Sumy National Agrarian University), Ukraine

Level in international classification

M.S. degree

PERSONAL SKILLS AND COMPETENCES

Mother tongue(s) **Ukrainian**

Other language(s) **English, German, Russian**

Self-assessment

European level (*)

English ()**

German

Polish

Russian

Understanding				Speaking				Writing	
Listening		Reading		Spoken interaction		Spoken production			
C1	Proficient user	C1	Proficient user	C1	Proficient user	C1	Proficient user	B2	Independent user
C1	Proficient user	B2	Independent user	B1	Independent user	B1	Independent user	B1	Independent user
B2	Independent user	B2	Independent user	B1	Independent user	B1	Independent user	B1	Independent user
C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user

(*)Common European Framework of Reference for Languages

(**) **IELTS Academic (10.07.2021) Overall Band Score – 7.0 (L-7.5;R-7.5;W-6.0;S-6.5)**

Test report form # 21UA001679PASO001A

Social skills and competences Strong problem solving and analytical skills, Team spirit, good ability to adapt to multicultural environments, gained through cooperation in international environment (I work in university of 28 nations), Good knowledge of International Financial Reporting Standards (IFRS), International Standard on Auditing (ISA) and Ukrainian GAAP

Organizational skills and competences The tendency towards the rationalization of goals and consequent good organizational skills, both individual and of a group. Highly organized; dynamic; excellent planning skills with great attention to detail and ability to prioritize work

Computer skills and competences Experienced PC user. Good command of Microsoft Office tools: MS Word, Excel, Power Point. Good knowledge of web browsers (Mozilla Firefox and its add-ons, Microsoft Edge, Apple Safari, Google Chrome). Advanced user of Mendeley reference manager.
Typing speed over 500 characters per minute in Cyrillic (Touch typing)

Artistic skills and competences Voracious reader, Photography abilities.

Driving licence Category B (car), C (semi, lorry) (since 04/1995)

ADDITIONAL INFORMATION:

Main courses: International Standards on Auditing (ISA); International financial reporting Standards (IFRS); Social, environmental accounting and sustainability reporting, International Audit.

Professional Memberships

- Member of the Federation of auditors, accountants and financiers of AIC of Ukraine since 2008
- Member of NGO "Innovative University" since 2020

Scientific Research Topic Critical Accounting and auditing; Sustainability Accounting; Sustainability-related assurance; Audit Quality; Corporate Governance and accounting / auditing attributes nexus; Corporate Social Responsibility, Globalization of Accounting and Audit; National regulation of accounting and audit; Development and application of International Financial Reporting Standards and International Standards on Auditing in a globalizing world economy; Capital Market-Based Accounting Research

Researcher's Identifications



Project Experience

- ✓ **Erasmus+ Jean Monnet Module** ERASMUS-JMO-2021-101047667-MODULE “*EU BEST PRACTICE OF LIFE CYCLE ASSESSMENT, SOCIAL, ENVIRONMENTAL ACCOUNTING AND SUSTAINABILITY REPORTING*” <https://bit.ly/3Bbvquw>
February 2022 – January 2025 Role: Coordinator, leader.
- ✓ **Erasmus+ Jean Monnet Module** ERASMUS-JMO-2022-101083493-MODULE “*EUROPEANISATION OF DOCTORAL STUDIES IN LINE WITH THE INNOVATIVE DOCTORAL TRAINING PRINCIPLES IN EUROPE: TOWARDS A COMMON FUTURE*”
November 2022 – October 2025 Role: Coordinator, leader. <https://edocs.snau.edu.ua/en/>
- ✓ **Erasmus+ Jean Monnet Module** ERASMUS-JMO-2022-101094100-MODULE “*EMBRACING EU CORPORATE SOCIAL RESPONSIBILITY: CHALLENGES AND OPPORTUNITIES OF BUSINESS-SOCIETY BONDS TRANSFORMATION IN UKRAINE*”
October 2022 – September 2025 Role: Coordinator, leader. <https://eecore.snau.edu.ua/en/>
- ✓ **GIZ funded Projekt** “*ENERGY EFFICIENT EDUCATIONAL INSTITUTION. THERMAL MODERNIZATION OF VET INSTITUTIONS IN THE FRAMEWORK OF DEVELOPED ENERGY EFFICIENCY COURSES*” Agreement number: 81288455 15/09/2022 – 31/05/2023 Role: Procurement manager
- ✓ **DAAD Projekt** "Digitale Zukunft gemeinsam gestalten – Deutsch-Ukrainische Hochschulkooperationen 2019-2022, Linie 1", Projekt-ID: 57514792 Weihenstephan-Triesdorf University of Applied Sciences, Triesdorf (Bayern), Germany, 2019-2022 Role: Researcher
- ✓ **Erasmus+ KA 211 CBHE Project** “*INTERNATIONAL STUDENTS ADAPTATION AND INTEGRATION / INTERADIS*” 619451-EPP-1-2020-1-NL-EPPKA2-CBHE-JP <https://interadiscoordinat.wixsite.com/interadis>
October 2020 – October 2023 Role: contact person of institution.
- ✓ **Erasmus+ KA 211 CBHE Project** “*FROM THEORETICAL-ORIENTED TO PRACTICAL EDUCATION IN AGRARIAN STUDIES / TOPAS*” 585603-EPP-1-2017-1-DE-EPPKA2-CBHE-JP October 2017 – October 2020 Role: Head of the Quality monitoring team, Leader of WP3. <https://erasmus-topas.eu/>
- ✓ **Erasmus+ Project TOPAS** training session for lecturers/teachers on “*FARM DATA COLLECTION, FARM DATA MANAGEMENT AND THE DEVELOPMENT OF A RELATED MASSIVE OPEN ONLINE COURSE (MOOC)*” (Association for Technology and Structures in Agriculture (KTBL), Darmstadt (Hessen) and Weihenstephan-Triesdorf University of Applied Sciences, Triesdorf (Bayern), Germany, 13-26 February 2019
- ✓ **Erasmus+ KA 107 HE Staff Mobility for training** “*Practice-oriented teaching process - farm data collection and analysis*” Weihenstephan-Triesdorf University of Applied Sciences, Triesdorf (Bayern), Germany, 12 November 2018 – 02 December 2018
- ✓ **Innovation University and Leadership. Phase V.** “*Interdisciplinarity and Intersectionality and University Development Strategies*”, a project implemented in cooperation with the Ministry of Education and Science of Ukraine, the Ministry of Science and Higher Education of the Republic of Poland and under the honorary patronage of the Foundation of the Polish Rectors - Institute of the Knowledge Society. Place: University of Warsaw (Warsaw, Poland) and Jagiellonian University (Krakow, Poland) 03 November 2019 to 30 November 2019

PhD Supervision

- ✓ **Edward Markway MARTEY** (Ghana). Topic: *Development of corporate governance systems of agricultural entities* - 08.00.04 - economics and management of enterprises (by type of economic activity) - 29.09.2017, Kharkiv (Ukraine).
- ✓ **Fuli CHEN** (China) ‘*The Impact of corporate governance and accounting practice attributes on CSR Conduct in China*’, 073 – Management 25.08.2023, Sumy (Ukraine).
- ✓ Currently I have four international PhD students under my supervision all working on topics focusing on interrelations between corporate governance, CSR, sustainability reporting and its assurance, accounting and auditing aspects of sustainable development.

Prizes and Awards

- ✓ Certificate of honor for scientific achievement of Head of the Sumy Regional State Administration (2020)
- ✓ Diploma of the Rector of SNAU (2016)
- ✓ Diploma of the Dean Faculty of Economics and Management (2015)

Ostbayerische Technische Hochschule Amberg-Weiden, Germany; July 2023 Integration of international students into Ukrainian and European educational space by the means of cultural, ethnic, social and academic assets

Study or research periods abroad	Netherland Business Academy, (Breda and Dordrecht, Netherlands) November 2021	Interpersonal and cultural skills in business communication
	Mykolas Romeris University (Vilnius, Lithuania) October 2021	International Students (IS) Adaptation and Integration, peculiarities and features of IS teaching and learning
	University of Warsaw (Warsaw, Poland) and Jagiellonian University (Krakow, Poland) November 2019	Study of the Polish experience of interdisciplinarity, evaluation of scientific work and development of research strategy
	Weihenstephan-Triesdorf University of Applied Sciences (Triesdorf, Germany) Das Kuratorium für Technik und Bauwesen in der Landwirtschaft (KTBL) (Darmstadt, Germany) February 2019	Farm data collection, farm data analysis and the development of a related Massive Open Online Course (MOOC)
	Wroclaw University of environmental and Life Sciences (Wroclaw, Poland) July 2018	The conduct of audits of corporate social responsibility reports in Poland
	Samarkand Agricultural Institute (Samarkand, Uzbekistan) February 2018	Consultancy accounting in agriculture
	Weihenstephan-Triesdorf University of Applied Sciences, Triesdorf (Bayern, Germany) November-December 2017	Training "Practice-oriented teaching process"
Invited Lectures	<ul style="list-style-type: none"> ✓ 2020 - "Are socially responsible firms responsible to accounting? Accounting and auditing aspects of sustainability", Henan Institute of Science and Technology, Xinxiang, China, October 12 ✓ 2022 - "UN Sustainable Development Goals, Social & Environmental Accounting and Sustainability Reporting" Wuhan Business University (WBU) and Royal Agricultural University (Cirencester, Gloucestershire, UK), Wuhan, China, September 19 	
Organization of Conferences	<ul style="list-style-type: none"> ✓ Globalization and national financial systems: The International Conference Proceedings Collection in memory of Professor M.G. Mykhailov (November 22, 2018; Sumy, Ukraine) / Edited by Oleh Pasko. Sumy: SNAU, 2018. 632 p. 	
Editorial boards and refereeing	<ul style="list-style-type: none"> ✓ Editorial board member: Bulletin of Sumy National Agrarian University. The series: Economics and Management ✓ Ad-hoc review for various international peer-reviewed journals 	
Other	<ul style="list-style-type: none"> ✓ Expert in the accreditation of educational programs for NAQA - National Agency for Higher Education Quality Assurance (Ukraine) ✓ User and trainer certificate MeDoc (leading software in Ukraine for the submission of financial and tax reporting) # CHAY/B 0012 2016 ✓ CAPA (Certified Agricultural Professional Accountant). Currently I am studying. Exams: autumn 2023 	
Committee Involvement	Sumy National Agrarian University <ul style="list-style-type: none"> ✓ Academic Council ✓ Research Coordination Council ✓ Research Coordination Committee 	

SELECTED ACADEMIC PAPERS

1. **Pasko, O.**, Lagodiienko, N., Kudlaieva, N., Riabenko, L., & Gerasymenko, N. (2022). Does corporate governance moderate the effect of corporate social responsibility on a firm's financial performance? *Problems and Perspectives in Management*, 20(4), 588–601. [https://doi.org/10.21511/ppm.20\(4\).2022.44](https://doi.org/10.21511/ppm.20(4).2022.44)
2. **Pasko, O.**, Yang, Z., Tkachenko, V., Proskurina, N., & Pushkar, I. (2022). Does female representation on corporate boards boost the strengthening of internal control in socially responsible firms? *Investment Management and Financial Innovations*, 19(4), 294–308. [https://doi.org/10.21511/imfi.19\(4\).2022.24](https://doi.org/10.21511/imfi.19(4).2022.24)
3. **Pasko, O.**, Chen, F., Kuts, T., Sharko, I., & Ryzhikova, N. (2022). Sustainability reporting nexus to corporate governance in scholarly literature. *Environmental Economics*, 13(1), 61–78. [https://doi.org/10.21511/ee.13\(1\).2022.06](https://doi.org/10.21511/ee.13(1).2022.06)
4. **Pasko, O.** (2022). Institutionally Speaking, are Global Standards Adoptable in a Given Jurisdiction? A Critical Analysis of the IFRS's Use in Ukraine through the Lens of New Institutional Accounting. *Periodica Polytechnica Social and Management Sciences*, 30(1), 36–48. <https://doi.org/10.3311/PPso.17262>
5. **Pasko, O.**, Chen, F., Birchenko, N., & Ryzhikova, N. (2021). Corporate Governance Attributes and Accounting Conservatism: Evidence from China. *Studies in Business and Economics*, 16(3), 173–189. <https://doi.org/10.2478/sbe-2021-0053>
6. **Pasko, O.**, Chen, F., & Wang, J. (2021). Does Board Composition Matter? The Relationship Between Board Characteristics and Financial Performance: Evidence From Chinese Listed Agricultural Companies. *Research in World Economy*, 12(1), 177. <https://doi.org/10.5430/rwe.v12n1p177>
7. **Pasko, O.**, Zhang, L., Tuzhyk, K., Proskurina, N., & Gryn, V. (2021). Do sustainability reporting conduct and corporate governance attributes relate? Empirical evidence from China. *Problems and Perspectives in Management*, 19(4), 110–123. [https://doi.org/10.21511/ppm.19\(4\).2021.10](https://doi.org/10.21511/ppm.19(4).2021.10)
8. **Pasko, O.**, Balla, I., Levytska, I., & Semenysheva, N. (2021). Accountability on Sustainability in Central and Eastern Europe: An Empirical Assessment of Sustainability-Related Assurance. *Comparative Economic Research. Central and Eastern Europe*, 24(3), 27–52. <https://doi.org/10.18778/1508-2008.24.20>
9. **Pasko, O.**, Chen, F., Oriekhova, A., Brychko, A., & Shalyhina, I. (2021). Mapping the Literature on Sustainability Reporting: A Bibliometric Analysis Grounded in Scopus and Web of Science Core Collection. *European Journal of Sustainable Development*, 10(1), 303-322. <https://doi.org/10.14207/ejsd.2021.v10n1p303>
10. **Pasko, O.**, Chen, F., Proskurina, N., Mao, R., Gryn, V., & Pushkar, I. (2021). Are corporate social responsibility active firms less involved in earnings management? Empirical evidence from China. *Business: Theory and Practice*, 22(2), 504–516. <https://doi.org/10.3846/btp.2021.14940>
11. **Pasko, O.**, Marenych, T., Diachenko, O., Levytska, I., & Balla, I. (2021). Stakeholder engagement in sustainability reporting: the case study of Ukrainian public agricultural companies. *Agricultural and Resource Economics: International Scientific E-Journal*, 58–80. <https://doi.org/10.51599/are.2021.07.01.04>
12. **Pasko, O.**, Zhang, L., Bezverkhyi, K., 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*, 18(4), 309–325. [https://doi.org/10.21511/imfi.18\(4\).2021.26](https://doi.org/10.21511/imfi.18(4).2021.26)
13. **Pasko, O.**, Chen, F., Tkalya, Y., Hordiyenko, M., Nakisko, O., & Horkovenko, I. (2021). Do Converged to IFRS National Standards and Corporate Governance Attributes Affect Accounting Conservatism? Evidence from China. *Scientific Papers of the University of Pardubice, Series D: Faculty of Economics and Administration*, 29(2). <https://doi.org/10.46585/sp29021272>
14. **Pasko, O.**, Minta, S., Rudenko, S., & Hordiyenko, M. (2020). Do poor and good performing companies report differently? The readability and impression management in corporate narrative documents: Evidence from Northern Europe. *Business: Theory and Practice*, 21(2), 835–849. <https://doi.org/10.3846/btp.2020.12583>
15. **Pasko, O.**, Melnychuk, O., & Bilyk, T. (2019). Ownership concentration, investor protection and economic performance in public agroindustrial companies with the listing on warsaw stock exchange. *Independent Journal of Management & Production*, 10(7), 817. <https://doi.org/10.14807/ijmp.v10i7.914>
16. **Pasko O.** (2016) Multi-level governance in regulation of accounting in Germany: structure and activities of Accounting Standards Committee of Germany, *The Institute Of Accounting, Control And Analysis In The Globalization Circumstances* Issue 2: 44-55 http://sophus.at.ua/IA_2016_2/5_pasko_oleg_bagatorivneve_vrjaduvannja_v_reguljuv.pdf
17. **Pasko O.V.**, Hordiienko M. (2014), Modifications to the Auditor's Opinion & Emphasis of Matter Paragraphs in the Auditor's Reports of Ukrainian Public Companies Whose Shares are Listed on the Warsaw Stock Exchange (ua), *Accounting and Finance of AIC*, 3 (65):125-135. <https://bit.ly/3j64Z5x>
18. **Pasko O.V.**, (2013), "Accounting Support Fee: Scheme of Independent Funding for US. Accounting and Audit Regulators" (ua), *Accounting and Finance*, 4: 60-70 <http://www.afj.org.ua/ua/article/119/>
19. **Pasko, O.V.** (2005) Triple bottom line reporting (ua), *Bulletin of Sumy National Agrarian University. Finance and Credit Series*. Issue 2 - pp. 170-175

Publications

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