



Europass Curriculum Vitae



Personal information

First name(s) / Surname(s)

Oleksandr Nazarenko

Address(es)

Herasyma Kondratieva, 160, Sumy, Ukraine, 40021

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Nationality

Ukrainian

Gender

Man

Date of birth

01.02.1978

Current employment / occupational field

Professor of the accounting and taxation department, Faculty of Economics and Management, Sumy National Agrarian University

Work experience

09.2019 – now. Professor of the accounting and taxation department of the Sumy National Agrarian University.

09.2018 – 08.2024. - Professor of the Department of Economic Control and Audit of the Sumy National Agrarian University.

09.2007 - 08.2018. - Associate Professor of the Department of Economic Control and Audit of the Sumy National Agrarian University.

09.2006 – 08.2007. - Associate Professor of the Department of Accounting and Audit of the Sumy National Agrarian University.

09.2002 – 08.2006. - Assistant of the Department of Accounting and Audit of the Sumy National Agrarian University.

08.2001 -08.2002.- Deputy Director of Konotop Food Product Plant, CJSC Ukrproindustriya.

Main activities and responsibilities

Teaching, research, and scientific activities in the field of accounting, reporting, and auditing.

Name and address of employer

Sumy National Agrarian University, 160 H.Kondratieva Str., Sumy, 40021, Ukraine

Education and training

Dates

2017

Level in national or international classification

Doctor of Economic Sciences

Principal subjects/occupational skills covered

Economics and management of enterprises (by economic activity)

Dates

2006

Level in national or international classification

Candidate of Economic Sciences

Principal subjects/occupational skills covered

Economics and management of enterprises (by economic activity)

Dates

09.1998-06.2001

Title of qualification awarded

Specialist of Accounting and Auditing

Principal subjects / occupational skills covered

Accounting and Auditing

Name and type of organisation providing education and training Sumy National Agrarian University, Ukraine

Personal skills and competences

Personal skills and competences Leadership, communication, energy, and responsibility, teamwork

Motfler tongue(s)

Ukrainian

Otfler language(s)

English

Understanding				Speaking				Writing	
Listening		Reading		Spoken interaction		Spoken production			
B2	Independent user	B2	Independent user	B2	Independent user	B2	Independent user	B2	Independent user

*B 2 (ECL Exam Centre «Universal Test»)

Social skills and competences

Academic and business communication skills (preparation of reports, scientific articles, presentations). Ability to work in a team, coordinate project participants' activities, and mentor young researchers. High level of professional ethics, responsibility, and adherence to the principles of academic integrity. Adaptability to change, stress resistance, effective work under tight deadlines and remote collaboration.

Organisational skills and competences

Planning, organizing, and coordinating projects. Coordinating the preparation of technical and financial reports for the project. Managing project risks and implementing corrective measures in case of deviations from the plan. Ensuring effective document flow, transparency, and accountability of project activities. Ability to combine strategic planning with operational task management.

Computer skills
and
competences

Use of Windows operating systems and cloud-based work environments. Professional proficiency in Microsoft Office / Microsoft 365. Working with scientific databases and bibliographic managers (Scopus, Web of Science, Google Scholar, Mendeley, and others). Use of platforms for remote collaboration and project management (MS Teams, Zoom, etc.). Compliance with information security and personal data protection requirements. Working with electronic document management and qualified electronic signatures. Adapting to the development of modern information technologies.

Driving licence

Category B (cars)

Additional information

1. Ievsieieva, O., Tsikalo, Y., Mulyk, Y., Udodova, Y., & **Nazarenko, O.** (2024). Adapting accounting to the digital age: The urgent need for new regulatory standards. *Amazonia Investiga*, 13 (83), pp. 89-99. <https://doi.org/10.34069/AI/2024.83.11.7> (WoS).

Publications

2. Syrtseva, S., Ivaniuk, U., Fedotova, I., Hurina, O., Dovzhyk, O., & **Nazarenko, O.** (2022). Innovative potential and development of Ukrainian small enterprises during the war (2022-2023). *Amazonia Investiga*, 11(58), pp. 222-232. <https://doi.org/10.34069/AI/2022.58.10.24> (WoS)

3. **Nazarenko, O.**, Zhou, K., Nazarenko, I. & Harkusha, S. (2024). Impact of transparent economy on high-tech enterprises in the modern business environment of China. *Problems and Perspectives in Management*, Volume 22, Issue #3, pp. 491-503. [http://dx.doi.org/10.21511/ppm.22\(3\).2024.37](http://dx.doi.org/10.21511/ppm.22(3).2024.37) (Scopus).

4. Oneshko, S., **Nazarenko, O.**, Yaremko, I., Pysarchuk, O. & Koval, O. (2023). Accounting and Financial Reporting in the IT Sphere of Ukraine: Opportunities of Artificial Intelligence. *Financial and Credit Activity: Problems of Theory and Practice*. № 5 (52), pp. 79-96 DOI: <https://doi.org/10.55643/fcaptop.5.52.2023.4151> (Scopus, WoS).

5. Niu, L., **Nazarenko, O.**, Chen, J. & Hu, Z. (2021). Innovation and selection of family farms' marketing channels in Henan Province under the "Internet+" environment. *Innovative Marketing*, 17 (4), pp. 132-145. [http://dx.doi.org/10.21511/im.17\(4\).2021.12](http://dx.doi.org/10.21511/im.17(4).2021.12) (Scopus).

6. Plaksiienko, V., Nazarenko, I., **Nazarenko, O.** & Sokolenko, L. (2020) Strategic scenario planning of the agrarian sector development. International Multidisciplinary Scientific Geo Conference Surveying Geology and Mining Ecology Management, SGEM, August (5.2), pp. 489-496 <https://cutt.ly/zllhL1w> (Scopus).

7. Drobyazko, S., Shapovalova, A., Bielova, O., **Nazarenko, O.** & Yunatskyi, M. (2019). Evaluation of Effectiveness of Responsibility Centers in the Management Accounting System. *Academy of Accounting and Financial Studies Journal*. Vol. 23 № 6. URL: <https://www.abacademies.org/articles/evaluation-of-effectiveness-of-responsibility-centers-in-the-management-accounting-system-8797.html> (Scopus).

8. Malyarets, L., Babenko, V., **Nazarenko, O.** & Ryzhikova, N. (2019). The Modeling of Multi-criteria Activity Assessment in Enterprise Management. *International Journal of Supply Chain Management*. Vol. 8 № 4. pp. 997-1004. URL: <https://ojs.excelingtech.co.uk/index.php/IJSCM/article/view/3342/1857> (Scopus).
9. Babenko, V., **Nazarenko, O.**, Nazarenko, I., Mandich, A. & Krutko, M. (2018). Aspects of program control over technological innovations with consideration of risks. *Eastern-European Journal of Enterprise Technologies*. № 3 /4 (93). pp. 6-14. <https://doi.org/10.15587/1729-4061.2018.133603> (Scopus).
10. **Nazarenko, O.**, Nazarenko, I. (2025). Formation of accounting and information components of administration and internal audit of VAT calculations of enterprises during martial law. *Investments: practice and experience* No. 22. pp. 7-15. <https://doi.org/10.32702/2306-6814.2025.22.7>.
11. **Nazarenko, O.**, Zhou, K. (2025). Financial reporting: an analytical platform for studying the relationship between transparency of listed companies and investment in research and development. Sustainable Development in The Era of Digital Transformation: Challenges and Opportunities For Management. According to the scientific edition, professor N. Stoyanets RS Global Sp. z O.O. Warsaw, Poland pp. 42-58 DOI: <https://doi.org/10.31435/rsglobal/062-4>.
12. **Nazarenko, O.** (2025). Features of auditor communication with management personnel regarding obtaining written assurances when auditing the financial statements of an individual business entity. *Effective Economy*. No. 5. DOI: <https://doi.org/10.32702/2307-2105.2025.5.5>.
13. Nazarenko, I., **Nazarenko, O.**, Goga, V. (2025). Lease transactions for the lessee: features of regulatory accounting and key audit procedures. *Social development: economic and legal issues*, 2025 (4). URL: <https://www.eu-scientists.com/index.php/sdel/article/view/146/140>.
14. **Nazarenko, O.** (2025). Continuity of operations, materiality of information in accounting policy when reflecting events from the reporting date to the date of approval of the enterprise's financial statements, procedural aspects of their audit. *Investments: practice and experience*. No. 6. pp.7-15. DOI: <https://doi.org/10.32702/2306-6814.2025.6.7>.
15. **Nazarenko, O.** (2024). Management report of a separate business entity: the procedure for formation, presentation and features of the audit. Modern society: global transformations: a collective monograph: SG NTM 'New Course', pp. 209-226. DOI: 10.61718/mon-2024-8 URL: <https://www.newroute.org.ua/wp-content/uploads/2024/05/mon-27.04.2024.pdf>.
16. **Nazarenko, O.**, Grib, E. (2024). Information support of the financial mechanism of risk management of agricultural enterprises in the conditions of sustainable development. *Agroworld*. № 5. pp. 54-60. <https://doi.org/10.32702/2306-6792.2024.5.54>.
17. **Nazarenko, O.** (2024). The role of international standards in the identification, classification, accounting support and organisational and methodological features of the audit of contingent liabilities of the enterprise. *Investments: practice and experience*. No. 3. pp. 14-18. DOI: <https://doi.org/10.32702/2306-6814.2024.3.13>.
18. **Nazarenko, O.**, Ostapenko, Yu. (2024). Improving the accounting and auditing of accounts receivable as a separate component of enterprise management. *Effective Economy*. No. 3. <http://doi.org/10.32702/2307-2105.2024.3.25>.
19. **Nazarenko, O.**, Galun, E. (2023). Features of digitalisation of accounting support of income in the conditions of functioning of a separate economic entity. International scientific journal *Internauka*. Series: 'Economic Sciences'. №3. pp. 175-182 <https://doi.org/10.25313/2520-2294-2023-3-8689>.
20. **Nazarenko, O.** (2023). Features of formation, consolidation and audit of financial reporting indicators of business entities in the context of international standards. Transformation of social relations in the context of civilisational changes: a collective monograph: SG NTM 'New Course', 2023. pp. 275-299 https://www.newroute.org.ua/wp-content/uploads/2023/03/mon_27.02.2023.pdf.
21. **Nazarenko, O.**, Niu, L. (2022). Current status and prospects of the development of the information component of family farm management in China, *Investytsiyi: praktyka ta dosvid*. vol. 17-18, pp. 40–45. DOI: <https://doi.org/10.32702/2306-6814.2022.17.49>.
22. **Nazarenko, O.** (2022). Information support and formation of financial statements by farms in the context of international standards. *Agroworld*. № 11-12.

	pp. 12-20. https://doi.org/10.32702/2306-6792.2022.11-12.12 https://cutt.ly/xZpGB9p. 23. Nazarenko, O., Gorshkova, Y. (2021). Mission of financial analysis in the process of assessing the balance sheet of an enterprise. <i>Investments: practice and experience</i>. № 20. pp. 25-29. https://doi.org/10.32702/2306-6814.2021.20.25 https://cutt.ly/KIikDHf. 24. Nazarenko, O., Lukash, T. (2021) Formation of separate components of the accounting policy of the enterprise in relation to accounts receivable. <i>Agroworld</i>. № 12. pp. 15-21. https://doi.org/10.32702/2306-6792.2021.12.15. 25. Nazarenko, O. (2020) Accounting and economic aspects of the calculation of the integrated assessment index of outsourcing companies. <i>European Science. Scientific journal</i>. № 1. pp. 64-70 URL: http://www.european-science.sk/storage/journals/essays/1-2020/362.pdf. 26. Nazarenko, O., Zhong, H. (2020). The impact of the development of the digital economy on retail trade enterprises in china, <i>Investments: practice and experience</i>, vol. 19-20, pp. 40–45. https://doi.org/10.32702/2306-6814.2020.19-20.40 27. Nazarenko, I., Nazarenko, O. & Sokolenko, L. (2019). The organizational-methodical bases for auditing of the enterprise's liabilities and collaterals. <i>Business Inform</i>. № 6. pp. 194 – 201. 28. Nazarenko, O., Chyzhova, T. (2019). Organizational aspects of formation, accounting and audit own capital of enterprises. <i>Economy and state</i>. vol. 9, pp. 30–34. DOI: 10.32702/2306-6806.2019.9.30. 29. Nazarenko, O. (2018), The essence, functional purpose and usage aspects of analytical procedures in audit. <i>Agroworld</i>. vol. 14, pp. 3–8. URL: http://www.agrosvit.info/?op=1&z=2682&i=0 . Nazarenko, I., Nazarenko, O. (2015) Accounting and reporting – an information platform for the management process. <i>Business Inform</i>. № 12. pp. 250-257. URL: https://repo.snau.edu.ua/xmlui/bitstream/handle/123456789/3443/Назаренко%20I.M.%2c%20Назаренко%20O.B.%206yx.pdf?sequence=1&isAllowed=y
Memberships	1. Member of the Federation of auditors, accountants and financiers of AIC of Ukraine. 2. Member of the professional organization of auditors, accountants and teachers of accounting and control disciplines.
Training abroad	Training course «Innovative Educational Technologies: European Experience and its Implementation in the Training of Specialists in Economics and Management» majoring in 071 «Accounting and Taxation (Latvia) (28.10.2024-08.12.2024) Training course «European Experience and Global Trends in Higher Education» (Slovak Republic). (2.03.2020-10.05.2020) Training course «Economics, and Business» in the Academy of Management and Administration in Opolo (Poland). (1.06.2018-31.08.2018.).
Main courses:	«Enterprise reporting», «Accounting and reporting in taxation», «Tax reporting», «Accounting policy of the enterprise», «Accounting and reporting in accordance with international standards», «Organization and methodology of audit», «Consolidation of financial statements and financial analysis of groups of enterprises».
Organization of Conferences	Strategic priorities for the development of accounting, auditing and taxation in the context of globalization: materials of the International Scientific and Practical Internet Conference (Sumy, November 22, 2022) / edited by Prof. Nazarenko O.V. Sumy: SNAU, 2022. 157 c. Strategic priorities for the development of accounting, auditing and taxation in the context of globalization: materials of the II International Scientific and Practical Conference (Sumy, November 16, 2023) / edited by Prof. Nazarenko O.V. Sumy: SNAU, 2023. 395 c. Strategic priorities for the development of accounting, auditing and taxation in the context of globalization: materials of the III International Scientific and Practical Conference (Sumy, November 19, 2024) / edited by Prof. Nazarenko O.V. Sumy: SNAU, 2024. 394 c. Strategic priorities for the development of accounting, auditing, and taxation in the context of globalization: materials from the IV International Scientific and Practical Conference (Sumy, November 18, 2025) / edited by Prof. Nazarenko O.V. Sumy: SNAU, 2025. 368 p.
Other	CAPA (Certified Agricultural Professional Accountant). Certificate No. 190437 dated 11.19.2019.