

**Europass  
Curriculum  
Vitae**



**Personal  
information**

First name(s) / Surname(s)	<b>Serhii Harkusha</b>
Address(es)	H. Kondratieva Str., 160, 40021, Sumy, Ukraine
Telephone(s)	+ 38 0667811906
E-mail	Sa_garkusha@i.ua
Nationality	Ukrainian
Date of birth	10.01.1978
Gender	Male

**Current  
employment /  
Occupational field**

Dates	09.2003 till now
Occupation or position held	2003-2007 Assistant Professor of Accounting and Audit Department of Sumy NAU. 2007-2011 Art. lecturer of Accounting and Audit Department of Sumy NAU. Since 2011 and till Associate Professor of accounting department of Sumy NAU.
Main activities and responsibilities	Teaching and scientific activity in the sphere of accounting
Name and address of employer	Sumy National Agrarian University, 160 H.Kondratieva Str., Sumy, 40021, Ukraine
Type of business or sector	Higher Educational Institution (Agricultural Sector)

**Education and  
training**

Dates	09.1997-06.2002
Title of qualification awarded	Master's degree of Accounting and Audit
Principal subjects/occupational skills covered	Accounting
Name and type of organisation providing education and training	Sumy National Agrarian University, Ukraine
Level in national or international classification	Dipl. Ing. (University)
Dates	09. 2003- 07.2011
Title of qualification awarded	Candidate of Economic Sciences (PhD)

Principal subjects/occupational skills covered	Economy																																															
Name and type of organisation providing education and training	Sumy National Agrarian University, Ukraine																																															
Level in national or international classification	PhD in Economic Sciences																																															
<b>Personal skills and competences</b>	Ongoing Lifelong independent learner. Ability to create, plan for and achieve personal and professional goals. Capacity to recognize and respect the principles and positions of others.																																															
Mother tongue(s)	<b>Ukrainian</b>																																															
Other language(s)	<b>English, Russian</b>																																															
Self-assessment	<table border="1"> <thead> <tr> <th colspan="2">Understanding</th> <th colspan="4">Speaking</th> <th colspan="3">Writing</th> </tr> <tr> <th colspan="2">Listening</th> <th colspan="2">Reading</th> <th colspan="2">Spoken interaction</th> <th colspan="2">Spoken production</th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td>European level (*)</td> <td>English</td> <td>B2</td> <td>Intermediate user</td> <td>B2</td> <td>Intermediate user</td> <td>B2</td> <td>Intermediate user</td> <td>A2</td> <td>Intermediate user</td> </tr> <tr> <td>Russian</td> <td>C2</td> <td>Proficient user</td> <td>C2</td> <td>Proficient user</td> <td>C2</td> <td>Proficient user</td> <td>C2</td> <td>Proficient user</td> <td>Proficient user</td> </tr> </tbody> </table>									Understanding		Speaking				Writing			Listening		Reading		Spoken interaction		Spoken production				European level (*)	English	B2	Intermediate user	B2	Intermediate user	B2	Intermediate user	A2	Intermediate user	Russian	C2	Proficient user	Proficient user						
Understanding		Speaking				Writing																																										
Listening		Reading		Spoken interaction		Spoken production																																										
European level (*)	English	B2	Intermediate user	B2	Intermediate user	B2	Intermediate user	A2	Intermediate user																																							
Russian	C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user	Proficient user																																							
Social skills and competences	I can work in the team within the framework of international educational and scientific projects.																																															
Organisational skills and competences	I responsible for the organization of scientific work on the accounting department																																															
Subjects	Enterprise management information systems Entrepreneurship																																															
Computer skills and competences	Accounting program "1C: Accounting", system of electronic document exchange and submission of reports "Medoc", multifunctional software complex for management of large enterprises "IS-PRO", Competent with most Microsoft Office programmes																																															
<b>Additional information:</b> Scientific Research Topic and Publications	<p>1. Harkusha S.A., Slavkova O.P. (2018) Amortyzacija plodonosnykh roslyn: bukhghalterskyj pogljad. <i>Ekonomika ta suspilstvo</i> (electronic journal). vol. 15. Available at: <a href="http://www.economyandsociety.in.ua/index.php/journal-15">http://www.economyandsociety.in.ua/index.php/journal-15</a></p> <p>2. Harkusha S.A. (2018) Tendenciji avtomatyzaciji audytu v bjudzhetnykh ustanovakh. <i>Ghlobalni ta nacionalni problemy ekonomiky</i> (electronic journal). vol. 21. Available at: – Rezhym dostupu: <a href="http://global-national.in.ua/issue-21-2018/29-vipusk-21-iyutij-2018-r/3838-garkusha-s-a-tendentisiji-avtomatizatsiji-auditu-v-byudzhetnikh-ustanovakh">http://global-national.in.ua/issue-21-2018/29-vipusk-21-iyutij-2018-r/3838-garkusha-s-a-tendentisiji-avtomatizatsiji-auditu-v-byudzhetnikh-ustanovakh</a></p> <p>3. Harkusha S.A., Dovzhyk O.O. (2016) Upravlinnja vytratamy jak chynnyk pidvyshennja prybutkovosti i rentabelnosti silsikogospodarskykh pidpryjemstv. <i>Ekonomichnyj analiz</i>, vol 23, nom. 2, pp. 37-44</p> <p>4. Harkusha S.A. (2017) Unifikacija obliku ta dokumentoobighu v umovakh avtomatyzaciji <i>Aktualni pytannja obliku, audytu ta opodatkuvannya silsikogospodarskykh pidpryjemstv</i>. Sumy: Vydavnyctvo: PP Vinnychenko M.D., FOP Lytovchenko Je.B., pp. 99-110</p> <p>5. Harkusha S.A. (2017) Vprovadzhennja upravlinskogo obliku na pidpryjemstvakh. Proceedings of the <i>Problemy oblikovo-analitychnogho zabezpechennja upravlinnja pidpryjemnycjoju dijalnistju</i> (Ukraine, Poltava, October 26, 2017), Poltava: PDAA, pp. 105-107</p> <p>6. Plaksjenko V.Ja., Nazarenko I.M., Harkusha S.A. (2018) <i>Bezpapirova bukhghalterja na pidpryjemstvi</i>. Kyiv: Centr uchbovoji literatury. (in Ukrainian)</p> <p>7. Harkusha Serhii, Hlushachenko Anatoliy, and Dovzhyk Olena. 2018. The Organizational and Economic Approaches to Entrepreneurship Development at the Regional Level in Ukraine, Journal of Advanced Research in Law and Economics. Available from: <a href="https://journals.aserspublishing.eu/jarle/index">https://journals.aserspublishing.eu/jarle/index</a></p> <p>8. Harkusha S.A. (2020). Zaprovalzhennia upravlinskoi zvitnosti v systemi upravlinskoho obliku na pidpryjemstvi. <i>Infrastruktura rynku</i>. # 39. S. 375-379. URL: <a href="http://www.market-infr.od.ua/journals/2020/39_2020 Ukr/64.pdf">http://www.market-infr.od.ua/journals/2020/39_2020 Ukr/64.pdf</a></p> <p>9. Harkusha S.A. (2020). Opodatkuvannia diialnosti v sotsialnykh merezhakh. <i>Skhidna Yevropa: ekonomika, biznes ta upravliannia</i>. 2 (25). S. 340-345. DOI: <a href="https://doi.org/10.32782/easterneurope.25-50">https://doi.org/10.32782/easterneurope.25-50</a></p>																																															