CONTENTS

- 1 Kuzmin O., Yastrubskyy M., Tsegelyk H. Model of development and state regulation of activity of higher educational institution (HEI): using experience in management of leading hei of East Asia
- **12** Yaremko I., Kantsir I., Plekan M. Financial management of the enterprise economic potential
- 22 Frączkiewicz-Wronka A., Wronka-Pośpiech M., Porc R. Social enterprises as place of work for people with disabilities – evidence from Poland

32 Krykavskyy Ye., Fihun N., Nycz-Wojtan S. The dependence of China belt and road initiative efficiency to the level of logistics infrastructure development

41 Gemra K.

IPO costs on the Polish capital market

47 Lehenchuk S.

Historical aspects of the development of accounting system in the context of hostilities

56 Yaremko I.

State regulation and strategic development management of enterprises of state sector: methods and mechanisms improvement

66 Shkvir V., Borshchuk I.

The specifics of designing informational documents of nonauthomated database of the computer accounting system

76 Kozak A.

The effectiveness of the public services co-production process – results of a systematic literature review

89 Svynous I., Shepel T., Lytvynenko N.

Methodological approaches to evaluation and revaluation of fixed assets in the context of implementing international accounting standards

100 Orlova V., Kafka S., Riabkova O.

Decommissioning of fixed assets and land recovery: accounting and assessment

105 Lemishovska 0.

Theoretical-conceptual background, methodical approaches and criteria for establishing business results in accounting and financial and economic thought of Galicia (second half of the XIX – first half of the XX century)