

# TECHNOLOGY AUDIT AND PRODUCTION RESERVES

№ 2/4(70), 2023

## CONTENTS



### ECONOMICS AND MANAGEMENT OF ENTERPRISE

- 6** Expenses of future periods as a separate accounting category – difficulties of application  
**Inna Kosata**
- 10** Methodological research of financial sector digital transformation trends in banking  
**Oleksandra Mandych, Jacek Skudlarski, Natalia Babko, Oksana Blyzniuk, Halyna Lysak, Olena Kot**
- 15** Justification of consumer market segmentation as a mandatory tool of strategic marketing  
**Victor Rozhko**



### DEVELOPMENT OF PRODUCTIVE FORCES AND REGIONAL ECONOMY

- 20** Strategy of directions, forms and tools of state influence on development processes of the regional business environment  
**Oleksandr Cherniaiev, Nataliia Ihnatenko, Oleksandr Kovtun**



### PROBLEMS OF MACROECONOMICS AND SOCIO-ECONOMIC DEVELOPMENT

- 24** Theoretical foundations and practice of the actions of governments and central banks in the conditions of war: historical excursion and Ukrainian experience  
**Natalia Shvets, Viktoriia Rudevskia**
- 32** Analysis of transformations of the modern economy  
**Olena Pidlisna, Maryna Duchenko**
- 37** Abstracts and References
- 42** Анотації