

**Education:**

1991 – 1996 studied at the Faculty of Economics of the National Agrarian University, specialty "Accounting and Auditing";

2000 – 2003 studied at the graduate school of the National Agrarian University;

2004 defended his Ph.D. thesis on the theme "Efficiency of use and reproduction of fixed capital of agricultural enterprises" and received the degree of candidate of economic sciences in specialty 08.06.01 - economy, organization and management of enterprises;

**Career:**

2001 – 2006 assistant of the tax and insurance department;

2006 - 2007 senior lecturer of the tax and insurance department;

from 2007 – till August 2018 Associate Professor of the fiscal policy and insurance department;

from September 2018 Associate Professor of the finance department.

**Disciplines that teach:**

"Tax system" for students of OS "Bachelor" specialty 051 "Economics", 072 - "Finance, Banking and Insurance";

"Taxation of business entities and individuals" for students of OS "Master" of specialty 051 "Economics";

"Tax Control" for students of OS "Master" specialty 071 "Accounting and taxation" correspondence form of training;

"Finance" for students of OS "Bachelor" of specialties 072 - "Finance, Banking and Insurance";

"Taxation of legal entities" for students of OS "Master" of specialty 072 - "Finance, banking and insurance".

Scientific and professional interests:

taxes and taxation, tax management, investment activity of agricultural enterprises.

**Main publications:**

1. Study materials:

1. Berezovska L.O. Topical issues of financing and lending to agriculture: textbook / Berezovska L.O. - K .: ZAO "Nichlava", - 2009 - 137 p.
2. Berezovskaya L.O. Organization of tax work and management in STS bodies: textbook / Berezovska L.O. - K .: Print "IT Center", 2011. - 174 p
3. Berezovska L.O. Tax Systems of Foreign Countries: Textbook / Berezovska L.O. - K .: Print "IT Center", 2011. - 105 p.
4. 4. Berezovska L.O. Tax Accountancy: Textbook / Berezovska L.O. - K .: Print "IT Center", 2011. - 294 p.
5. 5. Berezovska L.O. Tax system: tutorial / Berezovska L.O. - K : ZAO "Nichlava", 2011. - 313 p.
6. 6. Berezovska L.O. Tax control: tutorial / Berezovska L.O. - K .: CP "Komprint", 2016. - 261 p.
7. 7. Berezovska L.O., Dolzhenko I.I. Tax system: tutorial / Berezovska L.O. - K .: CP "Komprint", 2017. - 675 p.

## 2. Monography:

1. Berezovska L.O. Efficiency of use and reproduction of fixed capital of agricultural enterprises Monograph / L.O. Berezovska , P.A. Laiko - K .: NSC IAE, 2006. - 192 p.
2. Budgetary mechanism of regulation of agricultural development Monograph / I.I. Dolzhenko, L.O. Berezovska - K .: NTC "Institute of Agrarian Economics", 2010. - 350 p.
3. Berezovska L.O. Investments in fixed assets of agricultural enterprises Monograph / Berezovska L.O. - K .: Print "CPU" Comprint ", 2013. - 245 p

## 3. Methodological materials:

1. Tax system: a workshop for students of educational and qualification level "Bachelor" with different forms of training in the areas of training "Finance and Credit", "Business Economics", "Accounting and Audit", "Marketing" / National University of Life and Environmental Sciences of Ukraine; Structure: I. I. Dolzhenko, L. O. Berezovska, O. M. Labenko. - K: CPP "Comprint", 2014 - 165 p.
2. Taxation of business entities: methodological instructions for independent work of students of the OCR "master" of the field of knowledge 0305 "Economics and Business" on the specialty 8.03050803 - "Taxation" / National University of Life and Environmental Sciences of Ukraine; structure Berezovska L.O. - K: CPC "Comprint", 2014. - 113 p.

3. Organization of tax work and management in supervisory bodies: methodical instructions for independent work of students / National University of Bioresources and Natural Resources of Ukraine; structure. Berezovska L.O. - K.: CP "Komprint", 2014 - 172 p.

4. Tax Accounting [Text]: Methodological Guidelines for Students' Independent Work / National University of Life and Environmental Sciences of Ukraine; structure. Berezovska L.O. - K.: CP "Komprint", 2014 - 131 p.

Scientific articles:

1. Berezovska L.O. Main source of reproduction of fixed capital in modern economic conditions / Berezovska L.O. // Scientific Bulletin of NAU. 2001. - Vip. 35. - P. 171 -175
2. Berezovskaya L.O. Theory and Practice of Provision of Investments of Fixed Capital of Agricultural Enterprises / Berezovska L.O. // Economy: problems of theory and practice: Collection of scientific works. - Whip 124. - Dnipropetrovsk: DNU, - 2002. - P. 186 – 189
3. Berezovska L.O. Directions of increase of profit of agricultural enterprises / Berezovska L.O. // Scientific Bulletin of the NAU. - 2002. - Vip. 56. - P. 182 – 184
4. Berezovska L.O. Theoretical Aspects of Capital as a Market Economy Category / Berezovska L.O. // Scientific Bulletin of the NAU. - 2003. - Vip. 66. - P. 202 – 205
5. Berezovska L.O. Fixed assets of agricultural enterprises: availability, efficiency of use and need / Berezovska L.O. // Scientific sciences of NAU. - 2004. - Vip. 76. - P. 351 – 354
6. Berezovska L.O. Estimation of efficiency of use of fixed assets of agricultural enterprises / Berezovska L.O. // Scientific Bulletin of the NAU. - 2007. - Vip .. 110. - P. 140 – 145
7. Berezovska L.O. Topical issues of activity of motor transport subdivisions of agricultural enterprises / Berezovska L.O., T.V.Mirzoyeva // Bulletin of the Kharkiv National Technical University of Agriculture named after P.Vasilenko. - 2007. 65. - P. 155 – 160
8. Berezovska L.O. Status and Prospects for the Development of a Simplified Taxation System / LO Berezovska, R.P.Zharko // Scientific Notes. Economic sciences. Publishing House of Kyiv-Mohyla Academy. - 2008. - Volume 81. P. 30 – 33

9. Berezovska L.O. Problematic issues of accounting for rights to conduct activities / L.O. Berezovska, R.P.Zharko // Scientific Bulletin of the NAU. - 2008. - Vip. 131. - p. 420 – 423
10. Berezovska L.O. Current state and directions of improvement of the special regime of direct taxation in the agrarian sector of the economy of Ukraine / Berezovskaya L.O. // Scientific Bulletin of NULESU. - 2010 - Voip. 154. - Part 3. - P. 27 – 32
11. Berezovska L.O. Problematic issues of taxation of income received by an individual - an entrepreneur from the conduct of economic activity / Berezovska L.O. // Scientific Bulletin of NULESU - K: VTS NULESU of Ukraine, 2011. - Vip. 168. - Part 2 with. 216-220
12. Berezovska L.O. Analysis of the special regime for direct taxation of agricultural enterprises in Ukraine / Berezovska L.O. // Scientific Bulletin of NULES of Ukraine - K: Scientific Bulletin of NULESU. 2013. - Issue 181, part 4. - 374 pp. 53-58
13. Berezovska L.O. Assessment of the Simplified Taxation System for Small Businesses - Individuals / Berezovskaya L.O. // Scientific Bulletin of NULESU - K.: Scientific Bulletin of NULESU. 2013. - Issue 181, part 5. - P. 116-120
14. Berezovska L.O. Estimation of the Regulatory Role of the Income Tax for Individuals in Ukraine / Berezovska L.O. // Scientific Bulletin of NULESU: K.: Scientific Bulletin of NULESU. 2015. - Issue 222 - P. 108-112
15. Berezovska L.O. Analysis of state support to the agrarian sector of Ukraine's economy / Berezovska L.O. // Scientific Bulletin of NUBIP of Ukraine: K.: VTSNUBIP of Ukraine. 2016. - Issue 244. - P. 135-142

**Providing of advices:**

Monday - 3,4 pair.

**Profile in Google Academy:**

[https://scholar.google.com.ua/citations?user=\\_hWqpIQAAAAJ&hl=uk](https://scholar.google.com.ua/citations?user=_hWqpIQAAAAJ&hl=uk)